

BUDGET BOOK

2015

SWACO
FROM WASTE TO RESOURCES

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**GOVERNMENT FINANCE OFFICERS ASSOCIATION
(GFOA) AWARD**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Solid Waste Authority of Central Ohio

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Solid Waste Authority of Central Ohio for its Fiscal Year 2024 Budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of Fiscal Year 2024 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

INTRODUCTION

A Letter to the Community



'Forward Together.' That is the phrase we used to kick off 2024 and central Ohio, you delivered. Over the past year, we accomplished so much together and as we execute our plans for 2025, SWACO will build on that momentum to bring forward some exciting new initiatives which are supported in next year's operating budget.

As outlined in the following pages, SWACO's 2025 Operating Budget continues the practice of being fiscally prudent while making critical investments in landfill and transfer station operations. It also prioritizes SWACO's work with partner agencies, schools, colleges and universities, and businesses, and includes new dedicated line-item funds for Diversity,

Equity and Inclusion initiatives.

Here are some of the strategic investments we are excited about:

- Continued operation of the household hazardous waste and recycling drop off programs, and the Recycling Convenience Center.
- Administration of the Environmental Crimes Taskforce to crack down on illegal dumping and litter, and the ongoing processing of the district's residential yard waste.
- Construction of landfill cell Phase H8, improvements at the Morse Road Transfer Station, and a new Education Resource Center which will provide a more interactive experience for our schools and other groups in order to enhance our outreach to Franklin County's youngest residents and future recyclers.
- An expanded summer internship program for college-level students who are interested in sustainability, marketing and communications.
- Creation of a scholarship program which will create additional educational opportunities for students in environmental sciences and engineering that are enrolled at accredited Ohio schools.
- Local partnerships that will help to find new ways to divert recyclables and food waste bound for the landfill, as well as easy and convenient options for residents to keep hard-to-recycle items from arriving at the landfill.
- New education campaigns and partners to advance waste reduction and reuse activities.



- A million dollars in pass-through grant funding from the State of Ohio to area businesses working on sustainability initiatives.
- Availability of hundreds of thousands of dollars in grant funding for sustainability activities at non-profits, government organizations, schools, churches, parks, and hospitals.
- A revamp of our business and commercial sector recycling programs, including more robust outreach to help multifamily properties.

We have a lot to tackle in the upcoming year and I am proud to have a talented team by my side providing these services to the families, residents, and businesses which call the Solid Waste District home.

Thank you for your continued support and partnership. Together we can ensure a sustainable future for our region.

Sustainably,

A handwritten signature in blue ink that reads "Joe A. Lombardi". The signature is written in a cursive style with a large initial "J".

Joe Lombardi, Executive Director
December 10, 2024

VISION

A sustainable future for our region.

MISSION

Champion transformational diversion programs & safe disposal of the waste stream.

CORE VALUES

Collaborate with our public & private partners to improve our shared quality of life.

Operate a safe environment with transparency, efficiency, innovation & fiscal responsibility.

Leverage the waste stream for economic benefit.

Engage the community through education & outreach.

Respect an inclusive & diverse workforce.



A nine (9) member Board of Trustees (“Board”) governs SWACO. Pursuant to Ohio Revised Code Section 343.011 and SWACO’s Bylaws, the Mayor of the City of Columbus and the Franklin County Board of Commissioners each appoint two (2) members to the Board. Other members include one (1) designee of the Franklin County Health Commissioner, one (1) designee of Franklin County’s Township Trustees, and three (3) members appointed by the Board to represent the public; the general interests of the citizens; and the industrial, commercial, or institutional generators of solid wastes within the District. The Board appoints SWACO’s Executive Director, who serves as SWACO’s Chief Executive Officer.

Following is a list of the current Board members and their tenure with SWACO.

SWACO Board of Trustees



Madam Chair of the Board

Susan A. Tilgner
tilgnersusan@gmail.com

**Representing the General Interests of
Citizens**

Committees:

Audit & Finance
Committee of the Whole
Executive
Nominating
Solid Waste Management Plan

Appointed: November 27, 2019

Term: November 1, 2025

In November 2016, Susan Tilgner retired as the Franklin County Health Commissioner, a position she held since 1999. Prior to that she served as the Health Commissioner for the City of Marion, Ohio, and as an epidemiologist for the City of Columbus Health Department. She has a Master of Science Degree in Preventive Medicine and a Bachelor of Science Degree from The Ohio State University. She is a retired Ohio Registered Sanitarian and a retired Ohio Licensed Dietitian. She currently works as a public health consultant with states and local health departments. Ms. Tilgner began serving on the SWACO Board of Trustees in 2013 as the Franklin County Health Commissioner, and she now represents the General Interests of Citizens.



Madam Vice Chair of the Board

Kathy Owens
kaowens@columbus.gov

**Appointed by the Mayor of the City of
Columbus**

Committees:

Audit & Finance
Committee of the Whole
Executive
Nominating

Appointed: January 18, 2022

Term: June 20, 2025

Kathy Owens was appointed by City of Columbus Mayor Andrew J. Ginther in June 2022 to lead the Department of Finance and Management. Kathy is the first Black and first female Finance Director for the City of Columbus. Kathy oversees a staff of more than 300 employees responsible for facilitating, crafting, and monitoring the City's \$4 billion-plus operating and capital budgets, as well as managing and administering various City assets, including: vehicle fleet management (over 6,000 City vehicles), facilities management (in excess of 100 City buildings/facilities), central procurement (bidding City contracts), real estate management (acquiring, insuring, and selling City owned property), and construction management (large scale renovations and vertical construction projects) operations. Prior to serving as Finance Director, Kathy was the Mayor's Deputy Chief of Staff for Policy & Operations. She also currently serves as a board member of the City's Depository Commission and Treasury Investment Board, the Sewer and Water Advisory Board, and the Columbus Zoo & Aquarium Board. Kathy holds undergraduate and graduate degrees in Business Administration. She is a 2024 Columbus Business First C-Suite Honoree for Public Sector Finance.

SWACO Board of Trustees



Ron Grossman
rong@jacksontwp.org
**Representing the Franklin County
Township Association**

Committees:
Audit & Finance
Bylaws Review
Committee of the Whole
Solid Waste Management Plan

Appointed: November 12, 2021
Term: November 12, 2025

Ron Grossman was elected to the position of Jackson Township fiscal officer in November 2011. He has an extensive financial background in sales and revenue forecasting; budgeting and planning; cash management and treasury operations roles; and was coordinator of cash forecasting, compliance reporting and short-term borrowing and investing.



Patrick King
kingp@stifel.com
Representing the Public

Committees:
Audit & Finance (Chair)
Bylaws Review Committee
Committee of the Whole
Executive

Appointed: May 6, 2014
Term: June 20, 2026

Patrick King is the Managing Director of Stifel Nicolaus in Columbus, Ohio. He joined Stifel Nicolaus in March 2009 after working with several other national public finance firms since entering the business in 2001. Prior to his investment banking career, Mr. King worked in local government in Central Ohio. His experience includes bond issuance for cities, schools districts, libraries, counties, special districts, authorities and park districts. He holds a Master of Public Administration Degree from the John Glenn School of Public Affairs at The Ohio State University and a Bachelor of Arts Degree in Political Science and English from the University of Dayton. Mr. King was appointed to the SWACO Board in May 2014 and represents the public.



Stephen Sayre
SNSayre@columbus.gov
**Designee of the Mayor of the City of
Columbus**

Committees:
Executive
Nominating
Solid Waste Management Plan

Appointed: July 15, 2024
Term: Indefinite

Stephen Sayre has served in Mayor Ginther's office since 2016, currently serving as Deputy Chief of Staff. In this role, Mr. Sayre oversees the policy team in the Mayor's office and works to advocate on behalf of the City before Federal and State Government. He has worked across City departments on a variety of issues including the allocation of Federal CARES and ARPA funding. In addition, he has worked to advance several grant applications that have resulted in tens of millions of dollars in Federal funding for City priorities. Prior to joining Mayor Ginther's office, Sayre served as a political consultant for several local and Federal elected officials, including Members of Congress and former Mayor Michael B. Coleman. He also served as a Legislative Assistant on Capitol Hill. Sayre has a Bachelor's Degree in Political Science from The Ohio State University.

SWACO Board of Trustees



Randy Sokol
randy@sokolandassociates.com

Representing the Industrial, Commercial, or Institutional Solid Waste Generators

Committees:
Executive
Nominating
Solid Waste Management Plan

Appointed: October 10, 2023
Term: November 1, 2025

Randy Sokol, a Bexley, Ohio, native, has deep roots in his hometown, where he currently resides with his wife and children. Randy is co-owner and former president of Tee Jayes Country Place Restaurants and founder and manager of Sokol & Associates. Sokol & Associates specializes in business brokering, focusing on restaurants, bars, and other hospitality-related businesses. Mr. Sokol also served as the former president of the State and Local Restaurant Associations. Beyond his professional endeavors, he is involved in the community, serving on several boards as chairman. Randy's true passion lies in making a positive impact.



Ken Wilson
knwilson@franklincountyohio.gov

Representing the Franklin County Board of Commissioners

Committees:
Audit & Finance
Committee of the Whole
Nominating (Chair)

Appointed: May 1, 2008
Term: June 30, 2026

Kenneth Wilson is the County Administrator for Franklin County Board of Commissioners where he leads 14 county agencies with more than 1,400 employees and oversees the County's annual \$1.4 billion budgeting process for 35 agencies to ensure Franklin County remains one of the finest, best-governed counties in the nation. He served as an alternate on the SWACO Board of Trustees from 2008 to 2013 and became an appointed member of the Board in September 2013 for the Franklin County Board of Commissioners. Mr. Wilson received his Bachelor of Arts Degree from Michigan State University and his Master of Public Administration Degree from Ohio University.



To Be Appointed

President, Franklin County Board of Commissioners

Committees:

Appointed: January 2025
Term: Indefinite

SWACO Board of Trustees

Image
Coming
Soon

To Be Appointed

**Designee of the Franklin County
Health Commissioner**

Committees:

Appointed:

Term:

EXECUTIVE LEADERSHIP



**JOE LOMBARDI,
EXECUTIVE DIRECTOR**

Director Lombardi is responsible for setting the strategic direction of SWACO, overseeing the administration of a \$42mm+ budget and leading a workforce of more than 100 staff who provide the residents and businesses in central Ohio with safe disposal opportunities as well as help to increase the diversion of materials away from the landfill through new and innovative programs to reduce, reuse, recycle and compost waste.

A graduate of Capital University, Director Lombardi's professional experience includes more than 30 years in the public sector with an emphasis in finance, administration, policy development and procurement.

Director Perry is responsible for ensuring the successful implementation of the strategic plan within the guidelines of SWACO's mission and vision, which the Executive Director and Board of Trustees set. His leadership regarding the organization's operation, community-focused recycling, composting, and hard-to-recycle programs have reduced the number of materials sent to landfills.

Director Perry has over 17 years of experience with SWACO and over 32 years of experience in the waste industry. He received an Associate degree from Northwestern Auto-Diesel College and a Bachelor's and Master's of Business Administration from Ohio Christian University.



**SCOTT PERRY, ASST.
EXECUTIVE DIRECTOR**



**REBECCA EGELHOFF,
DIRECTOR OF LEGAL AFFAIRS**

Director Egelhoff has over 10 years of experience at SWACO and over 20 years of legal experience. She is responsible for ensuring SWACO's compliance with all applicable federal, state, and local laws and regulations. She received a Bachelor of Business Administration from Ohio University and graduated *magna cum laude* from Capital University Law School.



**THERESA FELDMEIER,
DIRECTOR OF HUMAN RESOURCES**

Director Feldmeier is a seasoned HR leader with over 25 years of experience. She oversees all aspects of HR for SWACO, including driving DEI initiatives and strategic HR planning. Director Feldmeier supports the organization's people processes to drive business success. She holds a Bachelor's degree from Otterbein University and a Master's degree from Wright State University.



**HANNA GREER-BROWN,
DIRECTOR OF COMMUNICATIONS**

Director Greer-Brown leads communications and marketing efforts for SWACO and has built a career over the last 20 years helping public sector organizations create award-winning public education initiatives which have been featured in The New York Times and on NBC Nightly News. Director Greer-Brown holds a Bachelor's degree from The Ohio State University.

Managers

Senior Managers



Adam Burleson
Operations



Matt Reardon
Environmental



Andrew Booker
Programs



Pat O'Block
Accounting and Finance

Managers



Bernie Davis
Technology Solutions



Wes Jordan
Facilities



Dean Headley
Fleet



Terri Davis
Customer Service
and Operations Systems



Gary McDaniel
Safety

2025 Budget Book Project Team

Project Lead - Andrew Ehlenbach, Senior Accountant and Budget Administrator
Project Manager - Patrick O'Block, Senior Accounting and Finance Manager
Team Member - Hanna Greer-Brown, Director of Communications



Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to The Solid Waste Authority of Central Ohio for its annual comprehensive financial report for the fiscal year ended December 31, 2023. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Message from Accounting and Finance



2025 Operating Budget and Capital Plans

The 2025 Budget is fiscally sound and continues to support and expand the mission of SWACO, to champion transformational diversion programs, and continued safe disposal of the waste stream. The 2025 Operating Budget is one step to enhancing our new vision over the next several years to ensure a sustainable future for our region. The majority of the dollars in the Operating Budget for both 2024 and 2025 relate to the day-to-day operations of the Franklin County Sanitary Landfill and both transfer stations. These priorities are the same from year-to-year. The 2025 Operating Budget includes funds to revive the EPA Pass Through Grant Program and major projects such as phase 2 of the landfill entrance road concrete repairs and the clean-out of sed pond 4. The 2025 Operating Budget includes adequate resources and is fiscally sound.

Short-Term Outlook

The Accounting and Finance Department reviews financial data daily. Monthly financials are prepared and shared with SWACO Management and the Audit and Finance Committee. Monthly financials include year-to-date financial data, current year-end projections, quarterly capital projections, and updated information regarding debt service and EPA Trust fund payments. Accounting and Finance also reviews cash on-hand, both in total and by fund, and reports this information to SWACO management and the Audit and Finance Committee. Quarterly, Accounting and Finance will provide the current Investment Presentation that is prepared by our Public Fund Management Partners.

Long-Term Outlook

SWACO completes quarterly 5-year projections of the operating revenue, operating expenses, EPA Trust funding, debt-service payments, and all three capital plans. In addition, SWACO revises the 5-year Capital Improvement Plan on an annual basis which contains most of the large capital expenditures. SWACO reviews the projections, and available funds, to ensure adequate resources are on-hand to meet the fiscal needs of the organization. SWACO works with outside experts to review significant, long-term, capital projects to see if debt-financing is in the best interest of SWACO.

2024-2025 Service Fee Changes

The following letter was provided to SWACO customers in late 2023. These are the most recent disposal fee changes and are effective as of 01/01/2025.

Dear SWACO Customers,

We hope this message finds you well. At SWACO, the safety of our customers and employees is paramount. To further strengthen safety measures and efficiencies at SWACO facilities, we are implementing some new operational changes and service fee adjustments **effective January 1, 2024**. These changes are designed to enhance safety and efficiency for everyone involved.

Landfill Changes:

1. **Trailer Tipping Policy:** SWACO will no longer tip trailers that are not designed to be dumped on a trailer tipper. Specifically, over-the-road van or reefer trailers are not designed for use on a tipper. This decision is crucial to minimize safety risks to our customers and their property.
2. **Assisted Unloading (Pull Offs):** For safety reasons, SWACO will cease pulling loads off of customer vehicles. Customers will be responsible for unloading their materials safely.
3. **Tarp Requirement:** In compliance with legal regulations and for the safety of all, it is now mandatory for all loads transported to the Franklin County Landfill to be securely covered with a tarp upon entering the landfill. Failure to do so will result in a \$25 No Tarp Fee.
4. **Dig Out Fee:** The dig out fee will increase to \$75. This fee helps cover the cost of providing equipment and personnel necessary for this service.
5. **Non-Typical Loads Fee:** Loads that are bulky, hard to handle, or may require special assistance during unloading will be charged a fee of \$250. This fee reflects the additional resources and care needed for such loads.

Transfer Stations Changes:

1. **Dig Out Fee:** The dig out fee at our transfer stations will also increase to \$100 to cover the cost of unloading assistance.
2. **Transfer Station Prohibited Loads:** Loads that are classified as special waste or require special handling are not permitted at SWACO Transfer Stations. These types of loads must be directly hauled to the Franklin County Landfill. In the event of non-compliance with the Transfer Station Prohibited Load Policy, haulers will receive a warning for the first offense. For the second offense and every subsequent instance, a \$500 fine will be imposed. These measures are essential for maintaining safety and compliance at SWACO disposal facilities.

These operational changes are driven by our commitment to ensuring the safety of our customers and employees at all SWACO facilities. We firmly believe that these adjustments will contribute to a safer and more efficient waste management experience for all.

If you have any questions or concerns regarding these changes, please do not hesitate to reach out to our customer service team at 614-875-8563.

Thank you for your continued trust and partnership with SWACO. Together, we can make our waste management facilities safer and more secure for everyone.

Sincerely,

SWACO Management

2025 Credit Card Fees



Notice of Credit Card Processing Fee Effective March 1, 2025

Dear SWACO Customer,

At SWACO, we are dedicated to providing exceptional service to Franklin County. To maintain these high standards amidst increasing operational costs, we are making a modest adjustment to our payment processing policy.

Effective March 1, 2025, a **3% processing fee** will be applied to all payments made using a credit card. Please note that payments made by check will not incur this fee.

This adjustment will help offset the transaction costs imposed by credit card companies, allowing us to continue serving you efficiently and effectively. The 3% processing fee will be clearly displayed on your receipt for your review.

We appreciate your understanding and look forward to serving you in the future

Sincerely,

Patrick O'Block

Patrick O'Block

Senior Accounting and Finance Manager

History of SWACO



History of SWACO

SWACO was established in 1989 and its first two years were devoted to developing the initial solid waste management plan for the Solid Waste District (the “District”). In 1991, SWACO purchased the then 3,333 ton-per-day Franklin County Sanitary Landfill (the “Landfill”) from the Franklin County Commissioners and, in 1993, added a 90-megawatt, 2,000 ton-per-day resource recovery facility (the “Waste-To-Energy Facility” or “WTEF”) and two solid waste transfer stations through a long-term lease with the City of Columbus (the “City”). SWACO also acquired the Franklin County (the “County”) closed landfill (the “Model Landfill”) as part of the acquisition of the Landfill. SWACO closed all but the waste receiving portion of the WTEF at the end of 1994 because of its inability to generate revenues sufficient to operate the facility and pay the lease obligation to the City. SWACO converted the waste receiving portion of the facility to a solid waste transfer station and negotiated revised lease terms with the City. Pursuant to the modified lease, SWACO implemented new fees in 1999 applied to all solid waste generated within SWACO’s jurisdiction and dedicated to the payment of the lease. In 2005, SWACO demolished the waste incineration portions of the facility, retaining the transfer station and certain buildings and structures that SWACO used for recycling activities. The remaining buildings and structures were destroyed by fire in 2008, leaving only the transfer station. With the closure of the WTEF in 1994, and the resulting loss of disposal capacity, SWACO began the process of obtaining a permit from the Ohio Environmental Protection Agency (the “OEPA”) to expand the Landfill to meet the additional disposal requirements of the District. In 1997, the permit was approved adding 49 million cubic yards of capacity to the Landfill, sufficient to meet SWACO’s disposal requirements for at least 25 years and increasing the daily capacity to 6,000 tons. A further modification to the permit, approved in 2009, added 3.5 million cubic yards to the Landfill’s capacity and a new permit was approved in 2018 giving a total airspace of 97 million cubic yards. In 2011, the OEPA granted SWACO’s request to increase its daily capacity from 6,000 to 8,000 tons. In 2017, SWACO sought to and successfully lowered the tipping fee collected at the Landfill by \$3 per ton and continued to make strategic advancements to diversify operational revenue sources including royalties collected from a public-private partnership for the sale of landfill gas which is cleaned and put back into a production use as renewable natural gas. In 2020, SWACO entered a new partnership with a private developer to lease Model Landfill for the intent of building a solar park. SWACO will receive an escalating rental payment per megawatt of installed electricity capacity at the closed landfill site.

In recent years, SWACO has continued to make significant investments in diversion programs, outreach, and education with the goal of reducing the district’s reliance on the Landfill with particular focus on improving residential recycling and creating new opportunities for organic diversion. In 2022, the district reached a record high rate of 54% diversion, yet, 76% of the materials arriving at the Landfill could have been diverted. In 2023, SWACO opened a new Recycling Convenience Center for hard-to-recycle items and awarded more than \$168,000 in grants to area non-profits, schools, and other public sectors partners to help them achieve sustainability goals. In 2025, more advancements in recycling for the commercial sector, including financial incentives for businesses, hospitals, schools, colleges, and universities are planned as well as the revival of the pass-through grants program.

FRANKLIN COUNTY SANITARY LANDFILL

ABOUT THE LANDFILL

Built in 1984, the landfill is a highly sophisticated facility designed to safely dispose of municipal solid waste (MSW) – more commonly known as household trash – in a way that protects the environment and public health. SWACO manages the Franklin County Sanitary Landfill (FCSL), a publicly owned entity that serves 41 communities in central Ohio, including all of Franklin County and a few neighboring areas. SWACO is committed to managing this valuable community asset in the most transparent, sustainable, environmentally friendly, and fiscally responsible manner possible.



Daily Operations

The Franklin County Sanitary Landfill (FCSL) receives approximately 5,000 tons of MSW per day. The twenty-five (25) employees who operate the FCSL focus on customer services, safety, and compliance daily.

Road Upkeep

SWACO has several tools to maintain the roadways in and around the facility. We have a fleet of five (5) various types of street sweepers to clean debris from paved surfaces. SWACO also has two (2) water trucks for dust control and washing paved roadways, if needed. Finally, SWACO installed a state-of-the-art wheel wash system that all trucks must use in wet, muddy conditions. The automated system cleans the wheels of vehicles exiting the landfill, protecting the environment and motorists from potential hazards.



Odor Control

SWACO utilizes an odor-neutralizing system around the perimeter of the landfill that releases a lilac-scented fragrance, minimizing odors beyond the landfill boundary.

Equipment Used

- ▶ 5 836 Compactors
- ▶ 4 D8T Dozers
- ▶ 4 Truck Tipplers
- ▶ 1 D6T Dozer
- ▶ 3 Excavators
- ▶ 4 40-ton Dump Trucks
- ▶ 2 Water Trucks
- ▶ 2 Backhoes
- ▶ 3 Front-End Loaders
- ▶ 1 Grader
- ▶ 1 Smooth Drum Roller
- ▶ 4 Street Sweepers, as well as a backhoe sweeper attachment
- ▶ 1 Fuel Truck
- ▶ Various other pieces of support equipment and vehicles

EPA Compliance

The Franklin County Sanitary Landfill serves as a model for safe operations, compliance, innovation, and the use of best practices. In fact, the Ohio EPA often brings representatives from other solid waste districts in Ohio to the landfill to watch and learn from our systems and procedures. SWACO is proud to be an industry leader in this region and the country.

Leachate Collection

Liquid that comes into contact with or has been released from solid waste is called leachate. Landfills are required to have a leachate collection and management system. The bottom of each cell has collection pipes and aggregate that direct the leachate to sumps. Each sump pumps the liquid to a leachate lagoon where the main station further pumps the leachate through approximately 5.5 miles of SWACO-owned force main to the City of Columbus Southerly Wastewater Treatment Plant.

Daily Cover

At the end of each day, SWACO covers the newly placed waste, a process that helps reduce odors, contain litter, prevent fires, and deter pests. Staff uses soil, fire resistant tarps, and a product called Posi-Shell as its three primary cover materials. The alternative daily cover tarps are made of a geosynthetic material specifically designed for alternative daily cover. Posi-Shell, when mixed with water and sprayed on the landfill, forms a mortar-like substance that provides an additional layer of protection against wind, rain, odors, and pests. Using these alternative daily cover options reduces the amount of soil used by 1500 - 3000 cubic yards per week and is more cost effective than using soil.

Being a Good Neighbor

With the heavy amount of trash hauling traffic around the FCSL, litter can be a problem. As a community service, SWACO employees regularly remove litter along several roadways in Jackson Township and along a stretch of I-71 to ensure they are clean and safe for travel.



LANDFILL SCALE HOUSE

The current FCSL Scale House was completed in 2020. It has a state-of-the-art scale system, operating thirteen (13) hours a day Monday through Friday, and seven (7) hours on Saturday. The Scale House has four (4) full-time weigh station representatives and a Customer Service and Operations Systems Manager that serves 600 customers daily.



ENGINEERING AND COMPLIANCE

The Engineering and Compliance Department has eight (8) staff members.

The Engineering Team is responsible for planning and constructing the landfill's buildout. The Franklin County Sanitary Landfill has a solid waste "Permit-to-Install" (PTI) that is approved by the Ohio EPA. The PTI shows the approved sequence of construction for landfill cells and other engineered components. Each year, the Engineering Team updates the buildout for the next 5 years. This helps set the capital budget as well as schedule design, bid, and construction.



Recently, the Engineering Team completed construction of cell Phase H5B, the Resident Pad and Entrance Road Improvement Project, and a Site Development Project, which included relocating existing utilities and other site features in preparation for future cell construction. Currently, the team is designing future soil borrow sites, gas system expansion, and work at Model landfill and Morse Road Transfer Station.

The Compliance Team is responsible for regulatory compliance at the FCSL, the closed Model Landfill, and assists with compliance at both transfer stations. The Compliance Team maintains a detailed calendar noting sampling, testing, monitoring, and reporting deadlines. The team performs as much of the sampling and testing as possible; however, they are assisted by consultants and analytical laboratories.

Stormwater at the Landfill

The Franklin County Sanitary Landfill has a National Pollutant Discharge Elimination System (NPDES) permit. This Permit is required by the Ohio EPA. This permit regulates the concentration of contaminants that the Landfill can discharge out of the sites' four sedimentation ponds which capture most of the stormwater that runs off the landfill's surface. One of the common contaminants of concern is TSS or Total Suspended Solids. Analytics like pH, temperature and conductivity are also monitored and reported.

Air Regulation at the Landfill

Municipal Solid Waste Landfills are heavily regulated when it comes to air pollution. Proper handling of this gas is governed by the National Emission Standards for Hazard Air Pollutants (NESHAP), which are standards developed

by the USEPA via the Clean Air Act and strictly adhered to by SWACO. The Franklin County Sanitary Landfill has an Air Permit to Install and a Title V Permit which spells out these requirements and how they are met.

Transfer Stations

The Transfer Stations also have regulatory requirements and periodic reporting essential to operation. This includes Storm Water Pollution Prevention Plans, Spill Prevention Control and Countermeasures, Fuel Storage Tank inspections and recordkeeping, Radiation Monitoring, and a Solid Waste Transfer Facility Daily log of Operations.

General Reporting

Much of the reporting is required by the divisions of the Ohio EPA, such as Air Pollution Control, Materials and Waste Management, and Surface Water. There is a significant amount of monitoring, record keeping, and reporting that is necessary in order to maintaining compliance. In addition, sampling and reporting is also provided to the City of Columbus Industrial Wastewater Pretreatment Division.

Gas Collection and Control System

Both the Engineering and Compliance Teams design and manage an annual Gas Collection and Control System (“GCCS”) Construction schedule, which serves to maintain compliance requirements and act as a source of revenue for SWACO. Per federal regulations, a GCCS must be installed in a cell within five (5) years of accepting waste, but SWACO installs a GCCS prior to the required deadline. In fact, SWACO has designed GCCS components into the cell construction projects allowing gas collection as early as a year from initial waste placement. This helps control odors and collects gas sent to an onsite landfill gas to energy plant, where the gas is “cleaned” and put into the Columbia Gas pipeline. The plant is operated by a third party, but SWACO receives royalties for the gas that is sold.



SWACO’s Gas Collection and Control System (GCCS) consists of close to 300 gas extractions wells and miles of underground piping which conveys the gas under vacuum to either SWACO’s flare for destruction or to Archaea Energy’s High BTU facility for treatment. SWACO currently has 100% gas collection coverage over regulatory applicable areas.

Turning Landfill Gas to Energy

SWACO has partnered with Archaea Energy, a High BTU facility, to utilize the FCSL landfill gas as a renewable resource.

Landfill gas is produced by the breakdown of organic materials within the disposed waste. As the bacteria within the landfill consume organic materials like food, paper and wood, gases are produced. SWACO’s landfill gas is made up of roughly 55% methane and 40% carbon dioxide with the other 5% consisting of mostly nitrogen, small amounts of oxygen, and trace amounts of other gases. In comparison, pipeline grade natural gas is close to 100% methane. Archea “cleans” and treats the gas generated from the landfill and inserts it into a pipeline.



SWACO’s GCCS sends over 4,000 MBTU (million British Thermal Units) per day. A BTU is a measure of energy in fuel. Much of the landfill gas is being converted into natural gas for use, which can reduce the usage of natural resources. For perspective, SWACO sends enough gas to Archaea to power over 13,000 homes per year.

As a result, SWACO receives an annual royalty payment from the sale of the gas in excess of \$8 million. This money is reinvested into waste diversion programs and services for the community.

TRANSFER STATIONS

SWACO’s transfer stations are facilities where municipal solid waste is offloaded from private and commercial waste collection vehicles under roof onto what is called a tipping floor. The solid waste is then loaded into SWACO’s much larger semi-tractor trailers and hauled to the Franklin County Sanitary Landfill by SWACO employee drivers. This reduces traffic into the landfill and provides a service to all who unload there.



Figure 1: Morse Road Transfer Station

The Jackson Pike and Morse Road Transfer Stations service only registered refuse vehicles such as front, rear, and side loaders, and roll-off trucks operated by the City of Columbus and other commercial waste haulers. To ensure safety, residents are not permitted to use SWACO Transfer Stations.

HISTORY

In 1994, SWACO converted the then-existing shredder facilities into transfer stations following the closure of the Waste to Energy plant. SWACO and the City of Columbus entered into a lease transfer agreement providing the City would bring their waste to one of SWACO’s facilities for the next fifty (50) years. The City of Columbus was the main customer utilizing the transfer stations at the time; these stations provided easy access for the trucks to unload and return to their route in a timely manner instead of having to drive to the landfill.

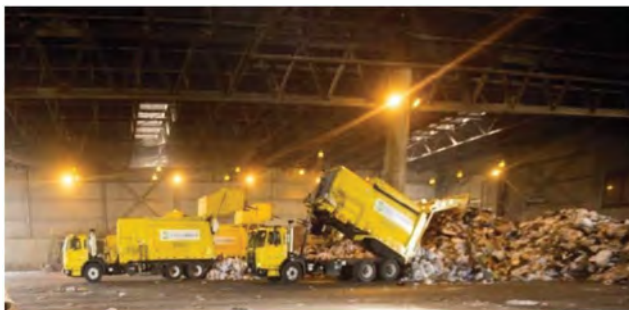


Figure 2: Jackson Pike Transfer Station

SWACO operated four (4) transfer stations: Morse Road, Jackson Pike, Georgesville Road, and Alum Creek. However, transfer operations ceased at the Alum Creek facility due to its proximity of the Jackson Pike Transfer station.

In 2011, SWACO invoked flow control and the transfer stations began to receive an increase in volume from the commercial haulers. In 2013, the Morse Road Transfer Station underwent construction to increase operations to receive 1000 tons per day.

The renovated facility opened in March of 2013. Due to the age and condition of the facility, the Georgesville Road Transfer station closed in October 2013. Both the Jackson Pike and Morse Road facilities serve as the only SWACO transfer stations for the District.



MODEL LANDFILL

The Model Landfill is located at 3299 Jackson Pike, approximately five (5) miles southwest of downtown Columbus. It was an active landfill until 1985, and SWACO took over the real estate in 1989. It was subsequently developed into the Phoenix Links Golf Course, which eventually closed in 2015. The land is still owned and maintained by SWACO.



FLEET AND FACILITIES

The Fleet and Facilities Department manages all repairs and maintenance to SWACO property, buildings, on-road and off-road equipment, and all specifications, bidding, and acquisition of Capital Equipment daily. Staff utilizes planning and scheduling tools to manage daily work for internal customers and respond to all non-scheduled service needs for property, buildings, and equipment. In 2024, the Fleet and Facilities team processed 4,166 work orders in support of the daily operations at SWACO. The staff consists of six (6) Mechanics, two (2) Inventory Control Specialists, two (2) Building Maintenance Technicians, two (2) Laborers, one (1) Facility Supervisor, one (1) Fleet Supervisor, and one (1) Fleet and Facilities Manager. The Manager is responsible for approximately 80-100 parts and service contracts at any one time.



Parts and Purchasing

This department is staffed by two (2) Inventory Control Specialists who receive and process all requests for parts, materials, supplies, and PPE for SWACO employees. Last year, they issued 11,295 parts as part of their fleet support daily responsibilities. The Parts Department manages all stock and non-stock parts from ordering, receiving, charging them to work orders, and processing all packing slips and invoices to the Finance Department.



Fuel and Tire Usage

In 2024, SWACO consumed 690,492 gallons of fuel in support of its transfer and landfill operations. 332 tires were replaced in 2024.

Carbon Emissions

SWACO embraces sustainability and is on a path to achieve a high-level strategic goal to reduce the organization’s carbon footprint. Our long-term strategic goal to reduce the organization’s carbon footprint for assets managed by SWACO’s Operations team is always considered when decisions are made for Capital Equipment purchases and Capital Outlay projects. Many internal policies have been implemented, such as the Anti-Idling Policy that restricts the amount of time SWACO vehicles are able to idle. Trucks and heavy equipment are programmed to shut off after idling for five (5) minutes. SWACO has also been designated as a One-Star Ohio Green Fleet through the Clean Fuels Ohio’s statewide Ohio Green Fleets program. The Ohio Green Fleet’s program recognizes fleet efficiency and

environmental performance. SWACO has a phased plan to replace current vehicles with vehicles and equipment that operate on alternative fuels or battery power.

SAFETY AT SWACO

The solid waste industry is the sixth deadliest occupation in the United States and Canada, ahead of police officers, firefighters, and other first responders. Thus, the safety of employees and our daily operations is a top priority.



Personal Protective Equipment (PPE)

SWACO utilizes several different types of PPE daily. All employees are provided with a safety backpack filled with a hard hat, reflective safety vest, safety glasses, hearing protection, mini first-aid kit, safety gloves, and a safety manual. Uniform items such as steel toes or composite work boots, and PPE t-shirts, jackets, and hoodies are also provided.

Training

Training is an integral part of keeping our employees safe, so monthly training sessions on various topics are provided for all SWACO employees. Landfill and transfer employees participate in “Toolbox Talks” provided by the supervisors relating to their specific job tasks multiple times per week, and all employees complete the Smith System Defensive Driving training course. Employees who have an accident must go through remedial training on the equipment specific to their job. The Safety Manager also provides a safety message that is shared during the daily Operations call and displayed on the television monitors at all locations.

Safety Compliance

To stay in BWC compliance, the Safety Manager must complete annual reports, an annual safety action plan, attend monthly Safety Council meetings, provide the monthly training along with annual reasonable suspicion training to maintain the advanced level of the BWC Drug Free Safety Program. SWACO must also maintain, report, and display the OSHA Form 300 for Work-Related Injuries and Illnesses.

Safety Committee

SWACO has a Safety Committee that meets monthly to work on various safety items and create new programs. The newest program that has proven to be successful is the Operations Safety Incentive Program. This program rewards employees monthly who do not have any at-fault, preventable, or moving citations. Monthly payouts increase quarterly until an employee reaches a maximum of \$560 for going a full year without an incident.

ACCOUNTING AND FINANCE

Accounting and Finance is responsible for recording and reporting revenue and expenditures in generally accepted accounting principles. As a political subdivision of the state of Ohio, Accounting and Finance is responsible for being good stewards of public funds. Providing top notch customer service to its internal and external customers as well

as providing meaningful and measurable financials to management and the Board of Trustees. Ensuring funding mechanisms are in place to expedite infrastructure, building development, and day-to-day operations is paramount to a well-functioning fiscal department.

INNOVATION AND PROGRAMS

By statute, Solid Waste Districts and Authorities were established to reduce reliance on landfilling through the development of programs and services that reduce waste and increase diversion. Hence, this is the primary function of the Innovation and Programs Department. The programs implemented by the Department are established and funded through the development of the Solid Waste Management Plan, which is revised and ratified every 5 - 7 years.



The Innovation and Programs Department comprises one of the main departments of SWACO for the attainment of the overall goals and objectives of the agency.



DEPARTMENTAL RESPONSIBILITIES

The purpose of the Innovation and Programs Department is to increase waste reduction and diversion by:

- ▶ Providing programs and services that enhance the public's awareness, education, and participation in effective waste diversion practices,
- ▶ Supporting the development of services and infrastructure for collecting and processing waste stream materials for remanufacturing into new products,
- ▶ Creating supportive and informed policies that align and accelerate waste diversion for the economic, environmental, and social benefits; and,
- ▶ Establishing economic development activities that grow and strengthen markets for recovering waste stream materials and create jobs and revenue for the region.



PROGRAM AREAS

The purpose of the Innovation and Programs Department is to increase waste reduction and diversion by:

Grant Program – Kristi Higginbotham

- ▶ Community Waste Reduction Grants
- ▶ Event Waste Reduction Grants
- ▶ Targeted & Special Project Grants

School Programs – Kristi Higginbotham

- ▶ School Consortium & Contract Assistance
- ▶ School Recycling Resources & Champions Program
- ▶ School Food Waste Resources
- ▶ Presentations & Outreach

Business Programs – Sheila Davis

- ▶ Waste Reduction & Diversion Resources
- ▶ Technical Assistance
- ▶ Recognition Program
- ▶ Financial Incentives
- ▶ Presentations & Outreach

Food Waste Initiative – Jane Boehm

- ▶ Composting Infrastructure
- ▶ Awareness & Education
- ▶ Food Waste Reduction & Rescue
- ▶ Community Engagement

Landfill Tours – Kim Chapman

- ▶ School Groups/Field Trips
- ▶ Community Groups & Organizations
- ▶ Public Tours
- ▶ Virtual Tours

Community Programs - Karen Seidel

- ▶ Community Consortium & Contract Assistance
- ▶ Community Recycling Cart Grant Initiative
- ▶ Recycle Right Educational Programming
- ▶ Annual Community Data Collection
- ▶ Presentations & Outreach

Outreach – Amy Densborn

- ▶ Webinars
- ▶ In-Person Presentations
- ▶ Tabling & Events
- ▶ Workshops
- ▶ Partnership Projects

Other Programs

- ▶ Household Hazardous Waste
- ▶ Drop-Off Recycling Program
- ▶ Yard Waste Program



ADDITIONAL DIVERSION EFFORTS ACHIEVED THROUGH:

- ▶ Developing Strategic Partnerships with local governments, businesses, institutions, and community organizations.
- ▶ Supporting economic and market development through advising and promoting new and existing lucrative waste stream diversion services and remanufacturing industries.
- ▶ Collect and report data on waste diversion activities throughout the District
- ▶ Develop and implement the Districts Solid Waste Management Plan



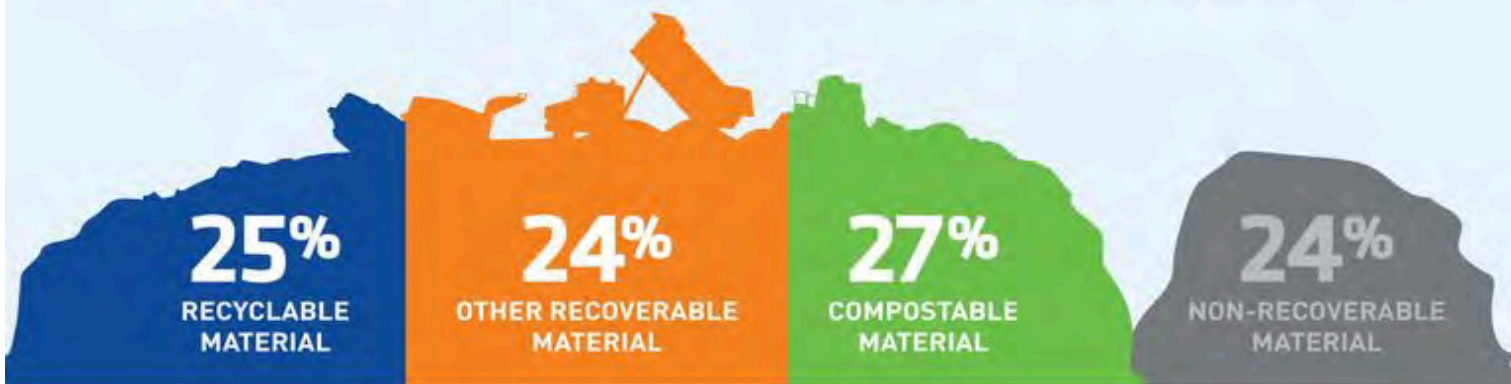


SWACO is dedicated to helping residents and businesses in Central Ohio increase waste reduction, reuse, recycling, and safe disposal. We can all work together to take steps to keep recoverable materials from entering the landfill by reusing items, recycling correctly, and composting whenever possible.

The following information identifies several locations that accept some common materials and can help to avoid landfill disposal of these items.



76% of the material that currently ends up in Franklin County's landfill has the potential to be diverted.



Franklin County Waste Stream

Recycle Right, Make a Difference

By improving your recycling habits, you can help Franklin County reach a 75% recycling rate (by 2032) and contribute to a healthier, cleaner environment. The benefits of those efforts will extend far beyond protecting our air, waterways and natural resources.

Recycling correctly has many economic benefits too. Recycling supports hundreds of Central Ohio businesses and thousands of jobs in our community, keeping our local economy strong.

Recycle



Paper & Cardboard
Please flatten



Plastic Bottles, Jugs, Tubs & Cups
Lids accepted; remove straws



Glass Bottles & Jars
All colors accepted



Metal Cans & Cups
Remove aerosol tips



Cartons
Rinse and remove lids



Don't Bag Recyclables
Keep them loose

Not Accepted



Plastic Bags, Wrap, or Film



Batteries, Propane Tanks, or Other Flammables



Tanglers
Hoses, wires, chains, clothing, or electronics

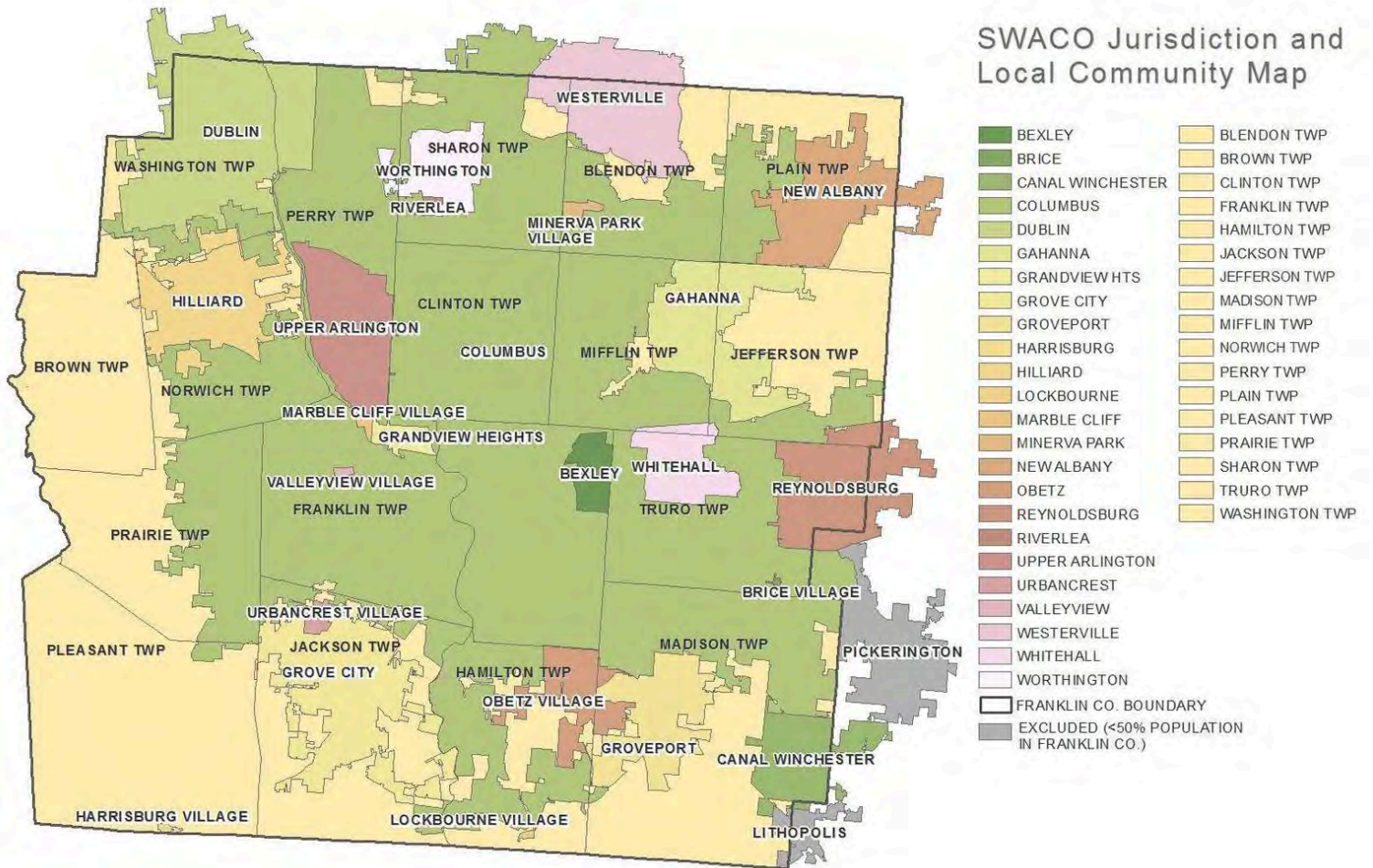


Plastic or Foam
Plates, food containers

Please visit RecycleRight.org to find the full list of locations.

District Map

SWACO's district includes all municipalities where the majority of the municipality is in Franklin County. This includes portions of the surrounding counties, if the majority of the municipality is in Franklin County.



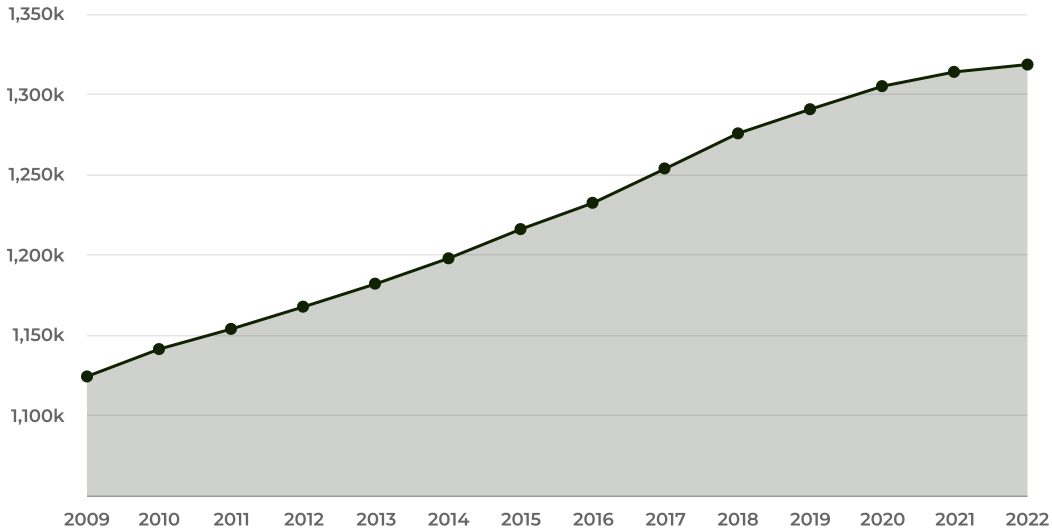
Population Overview



TOTAL POPULATION
1,318,149

▲ **.3%**
vs. 2021

GROWTH RANK
17 out of **88**
Counties in Ohio



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

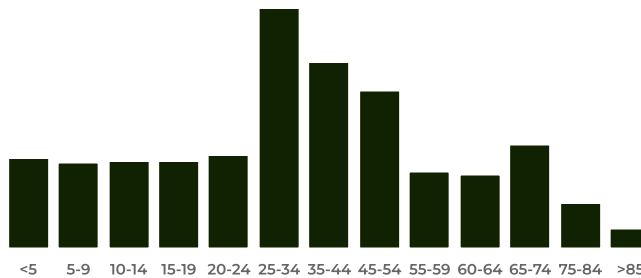


DAYTIME POPULATION
1,414,357

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



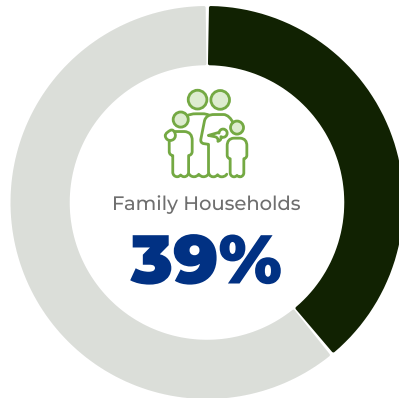
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** Data Source: American Community Survey 5-year estimates*

Household Analysis

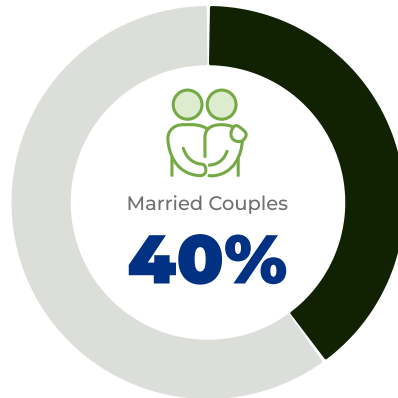
TOTAL HOUSEHOLDS
542,366

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



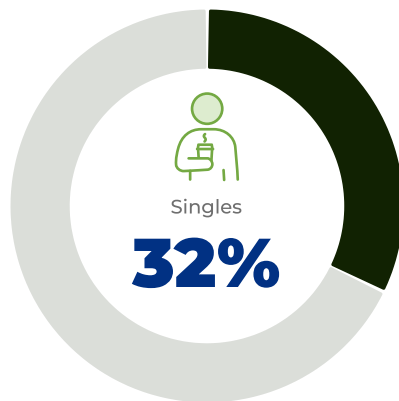
▼ **14%**

lower than state average



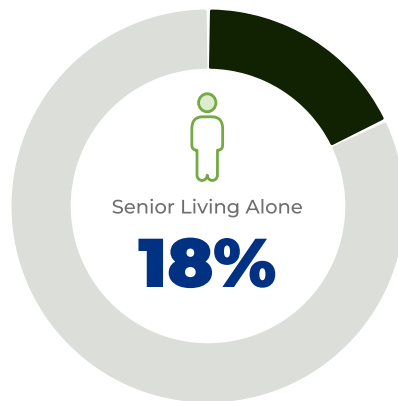
▼ **14%**

lower than state average



▲ **6%**

higher than state average



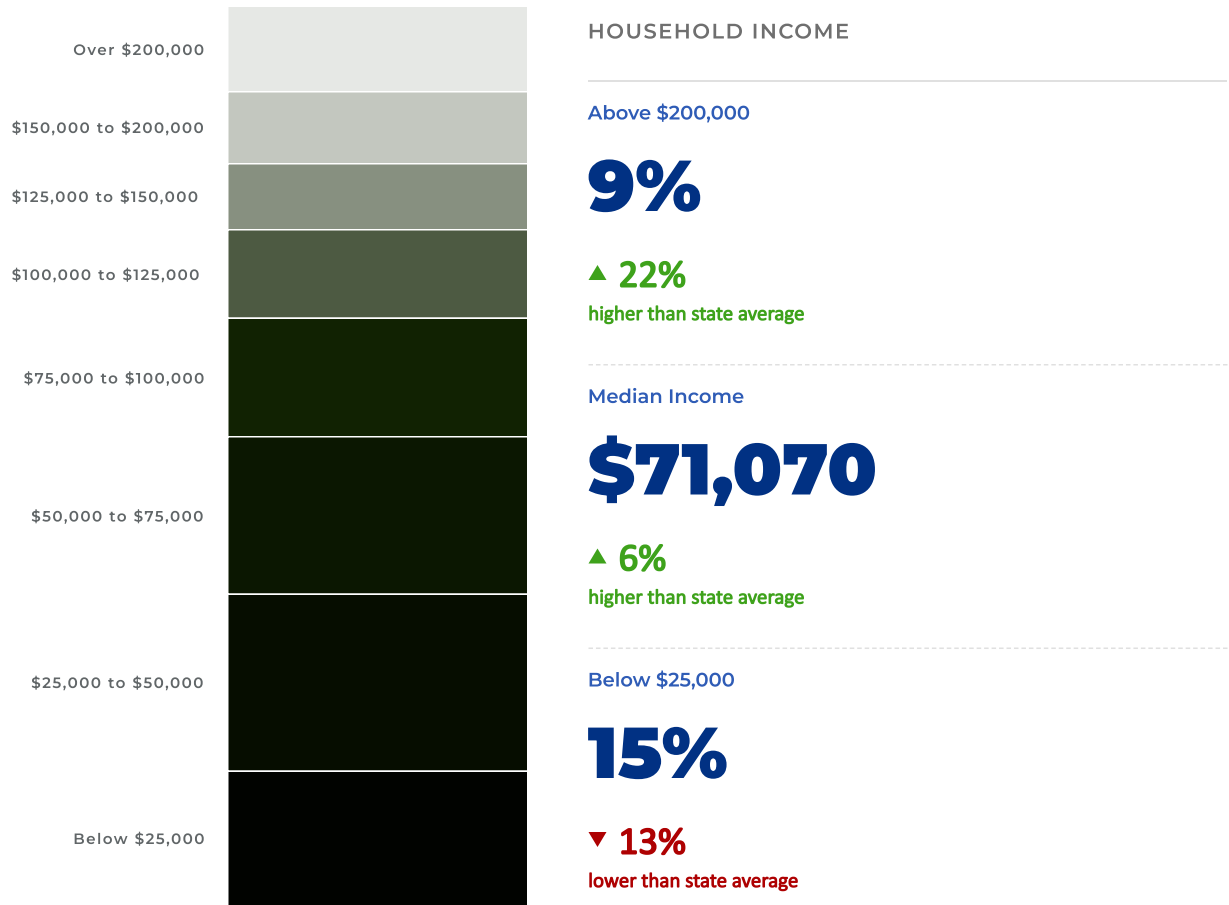
▲ **3%**

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



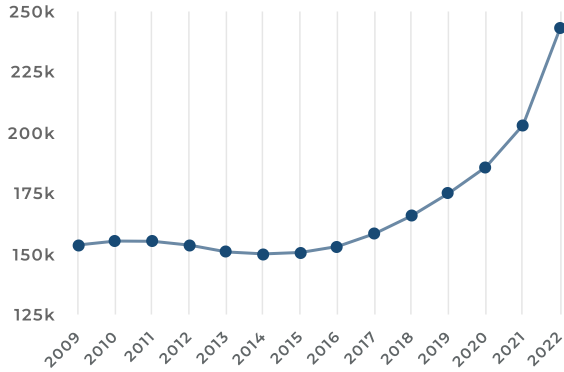
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

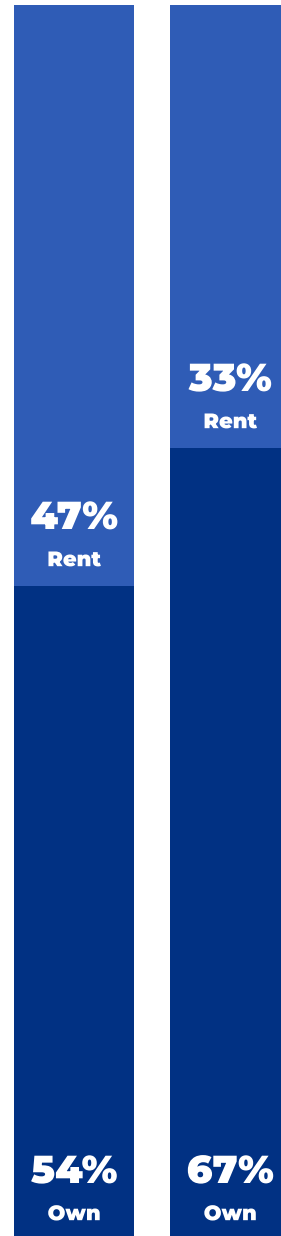
\$243,100



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

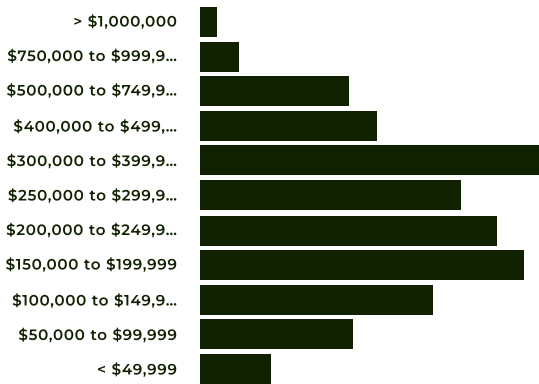
HOME OWNERS VS RENTERS

Central Ohio State Avg.

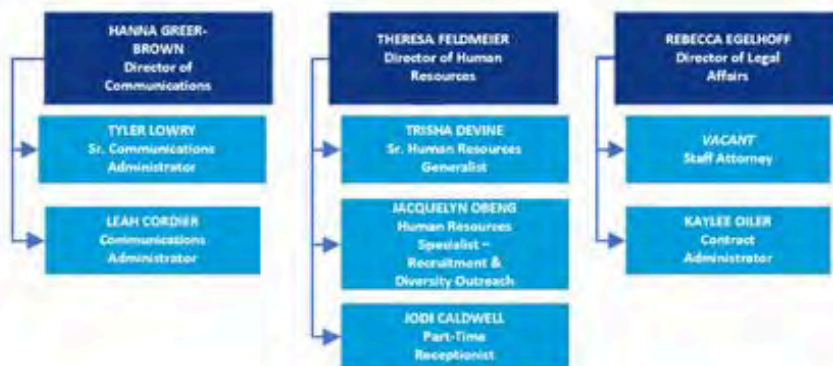
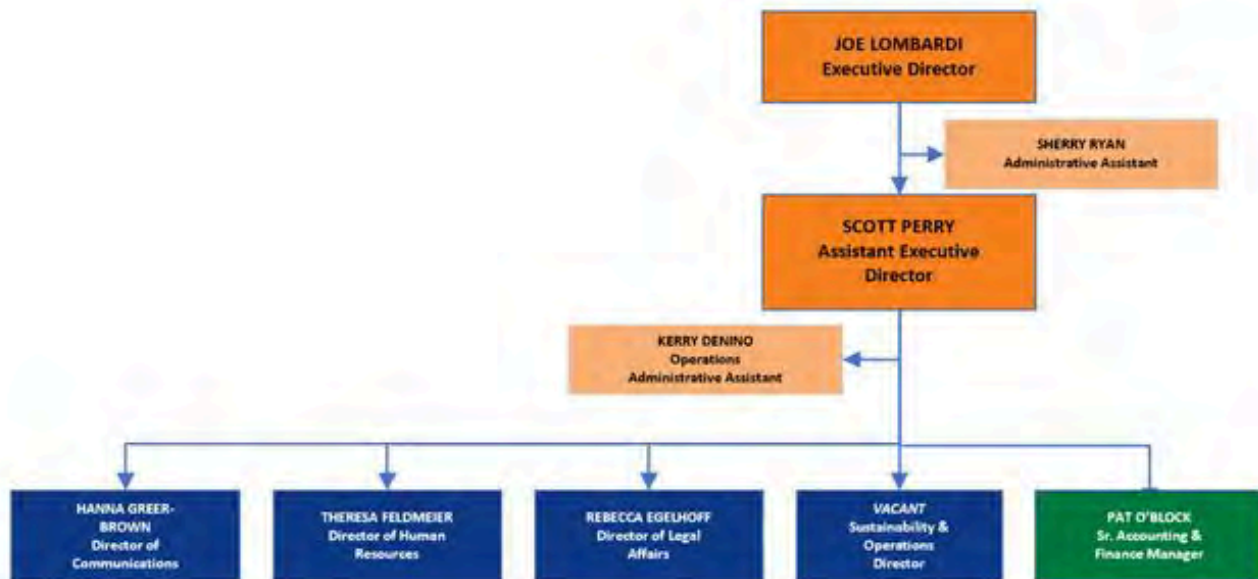


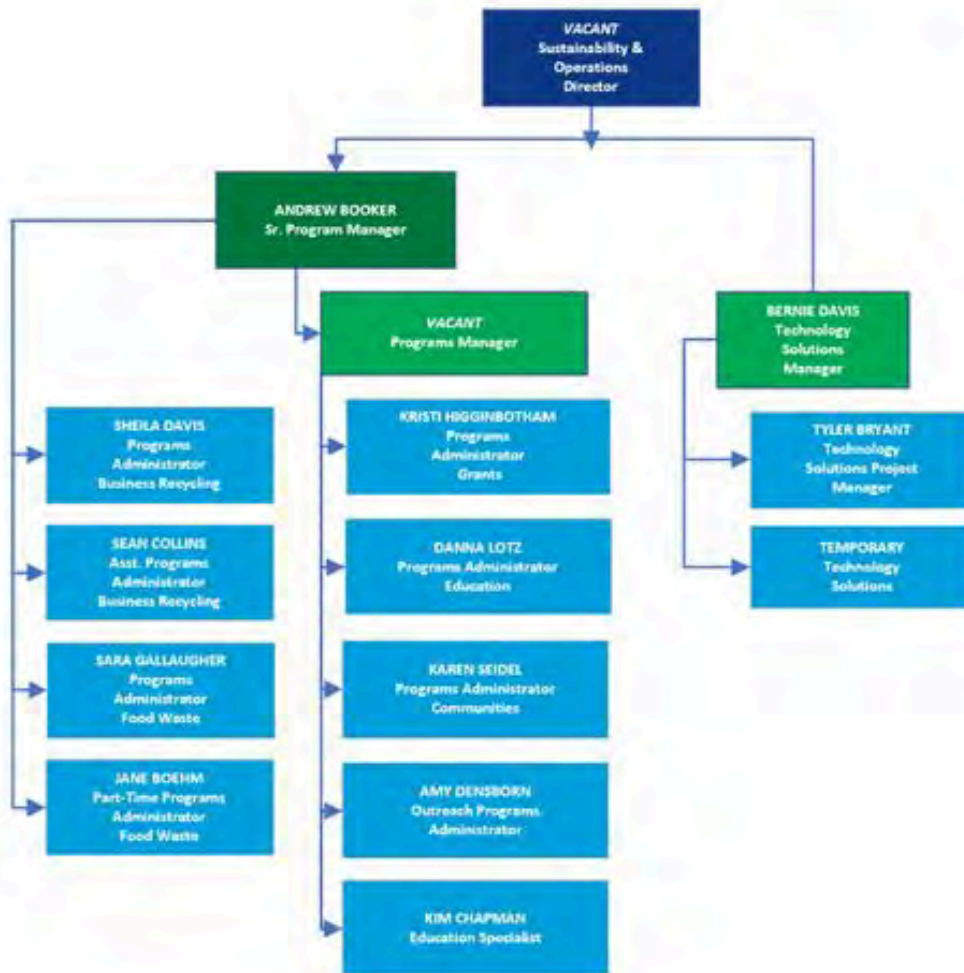
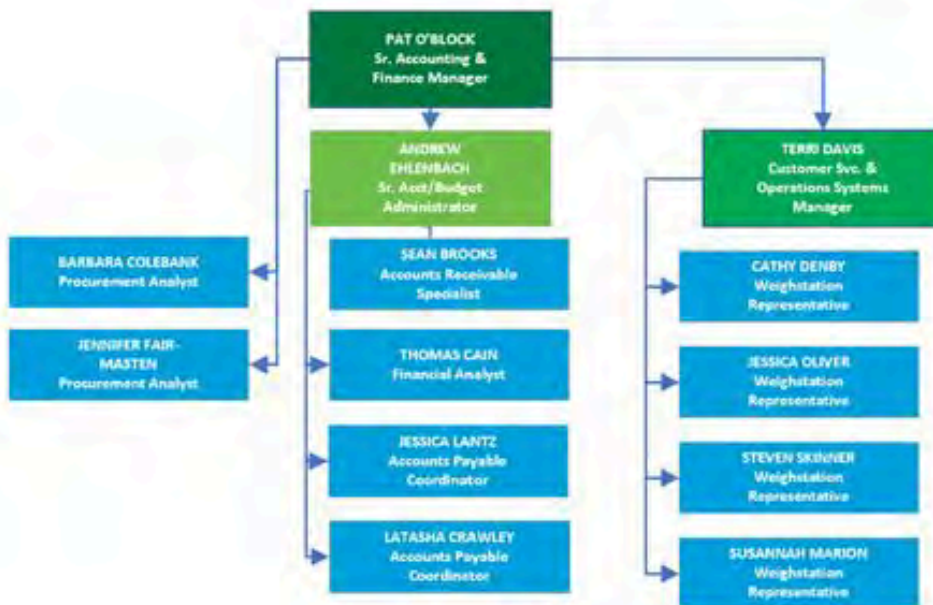
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

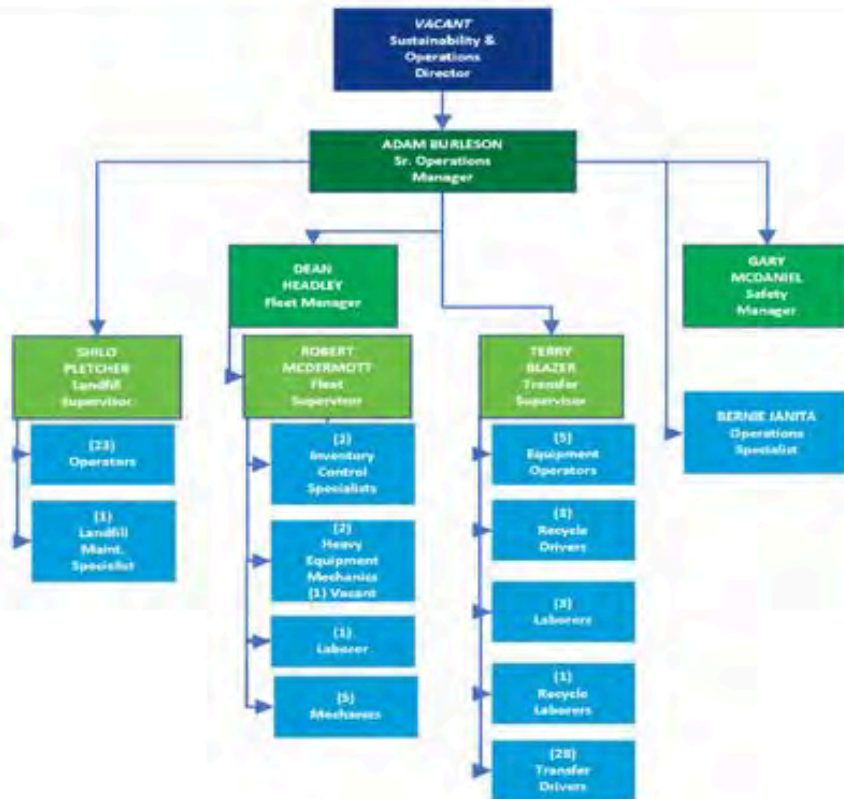
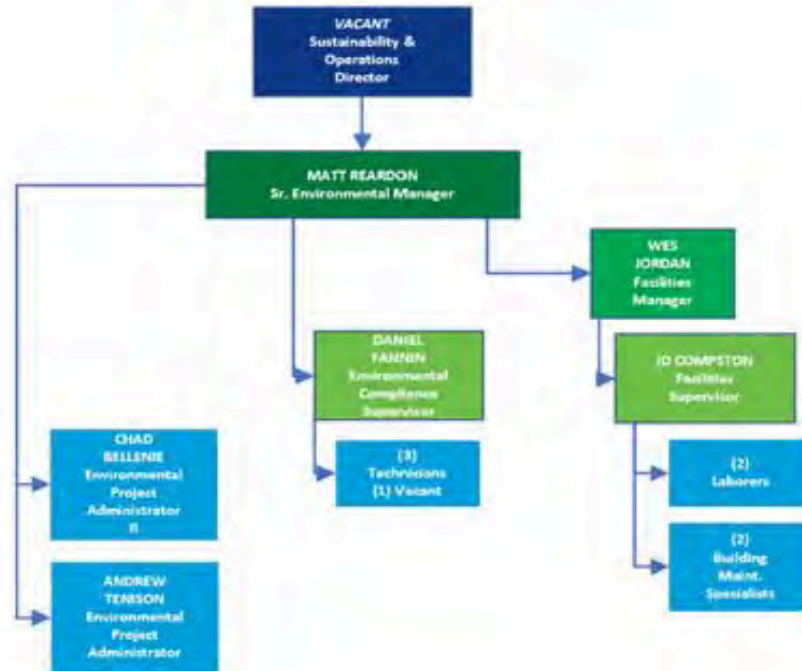
HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.







Fund Structure

SWACO reports the following major proprietary funds:

The **Operating Fund** receives all income derived from the operations of SWACO's landfill and waste transfer facilities including tipping fees, waste transfer fees, investment income, and certain other revenues. Revenues are used to support the operations of SWACO's solid waste facilities and to pay certain costs of discontinued operations of SWACO. Operating Fund revenues are derived primarily from rates and charges established pursuant to ORC Section 343.08.

The **Program Fund** receives Generation Fees authorized by ORC Section 3734.57 paid on waste generated in the Solid Waste District and disposed of at SWACO's landfill or out-of-district landfills. Revenues are used only to support solid waste recycling, reuse, and reduction programs operated by SWACO in support of SWACO's solid waste plan. Interfund charges shown in the Program Fund under operating expenses are comprised of charges to the Program Fund for administrative and operational support.

Overview of the Financial Statements:

SWACO's financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America and promulgated by the Governmental Accounting Standard Board ("GASB"). The financial information of SWACO is accounted for in two enterprise funds in order to reflect limitations and restrictions placed on the use of available resources. The Operating Fund is used primarily to account for revenues and expenses related to the operation of SWACO's Sanitary Landfill and solid waste transfer facilities. Except for certain fees restricted to the payment of a lease obligation and related bonds, the fund may be used for any other lawful solid waste management purpose deemed appropriate by the Board of Trustees. Generation Fees in the Program Fund are restricted by state statute to certain solid waste reduction, recycling and reuse purposes. Generation fee proceeds are derived from \$5.00 per ton included in the tipping fee, and additional program funds are received from grant income. Following this MD&A are the basic financial statements of SWACO together with notes, which are essential to a full understanding of the data contained in the financial statements. Included in the financial statements for SWACO are the following:

- Statement of Net Position – This statement presents information about all of SWACO's assets, liabilities, and deferred outflows and inflows with the difference between them reported as net position.
- Statement of Revenues, Expenses and Changes in Net Position - This statement includes all operating and non-operating revenues and expenses for SWACO and shows the change in SWACO's net position during the most recent year.
- Statement of Cash Flows – This statement reports cash and cash equivalent activities for the year. A reconciliation of operating income to net cash provided by operating activities is provided.



Basis of Budgeting

Budgeting, Tax Levy, and Appropriations Procedures

Using guidelines established by SWACO's Executive Director, staff prepare the Operating Budget, as well as the Capital Equipment Plan ("CEP") and Capital Outlays Plan ("COP"). Each SWACO department director, along with their teams, completes a draft budget request which is submitted to Accounting and Finance and is included in a consolidated draft SWACO operating budget, which is shared with the Executive Director. Budget meetings are held and include the Executive Director, staff from Accounting and Finance, department directors and managers. During these meetings, staff present plans and justifications for departmental budget requests. With the approval of the Executive Director, the budget is updated and shared with SWACO's Audit and Finance Committee ("AFC"). The AFC reviews and makes recommendations to SWACO's draft budget and refers the draft to the entire Board of Trustees for consideration and adoption. SWACO's Capital Improvement Plan ("CIP") is facilitated in a similar manner. As directors compile their capital needs, they are submitted to Accounting and Finance. The CIP is presented to the AFC and thus referred to the entire Board of Trustees for ultimate adoption, which would include any, if applicable, approved ad valorem tax levy for debt service.

SWACO does not currently levy any ad valorem property taxes. Consequently, SWACO does not submit a tax budget. If SWACO ever has to use ad valorem property taxes within the ten-mill limitation as a source of payment of debt charges on its general obligation debt and thereby preempt a portion of the inside millage allocated to overlapping subdivisions, SWACO will be required to prepare a tax budget for the fiscal year(s) during which those taxes are to be used to pay those debt charges. The tax budgeting process for a fiscal year would begin with the preparation, and then the adoption by July 15 of the prior year, of a tax budget for the fiscal year. For debt service, the tax budget must show the amounts required, the estimated receipts for payment from sources other than ad valorem property taxes, the net amount for which a property tax levy must be made, and the portions of that levy to be inside and outside the ten-mill limitation. The tax budget would then be presented for review and approval by the Franklin County Budget Commission comprised of the Franklin County Auditor, Treasurer and Prosecuting Attorney. Such a review would include a determination of any required levies for debt service inside and outside the ten-mill limitation.

Basis of Budgeting and Financial Statement Preparation

All funds at SWACO are budgeted and reported on an accrual basis. SWACO is audited on an annual basis and all financial reports contained in SWACO's Annual Comprehensive Financial Report ("ACFR") are prepared and presented on an accrual basis. As part of the annual budget process, SWACO reviews the resources available to ensure adequate resources are available to fund the budget. SWACO is guided by the "Operating Fund Reserve Policy" and "Program Fund Reserve Policy" to ensure adequate resources are on hand. In addition, SWACO has a "Debt and Financing Management Policy" that allows for debt to be issued to fund significant capital projects. See these policies on the following pages for additional information.

Operating Budget Overview

SWACO's operating budget consists of two funds, Operating and Program Fund. Each of these funds are approved via resolution consolidated into major account expense categories such as Salaries, Wages, and Benefits; Contract Services and Supplies; Grants; and Contingency. SWACO's budget process is subject to certain areas of the Ohio Revised Code, but does not state that revenue, liabilities, and other determining factors that comprise an entity's net position are required to be included. SWACO does examine its beginning available resources to determine that it will have available resources to cover its planned budget(s), and that it will project a positive net position from the current budget year. The 2024 Operating Budget included a significant number of new staff to support additional programs compared to 2023. The 2025 Operating Budget is mostly flat, with only a few new initiatives and projects - the most significant being the re-implementation of the pass-through grant program. There was no increase in total headcount in 2025.



2025 Budget Timeline

Budget Tasks	Schedule, Due, and Executive Review Dates
Distribute Budget Timeline to Directors	July 10
A&F provides training for budget templates to Directors and Managers	July as needed - please contact Accounting and Finance if you would like to schedule
Directors and Managers complete justifications for New Staff; Capital Equip. and Capital Outlay (>\$10k); Studies, Plans, New Programs (>\$75K)	June 28 - July 31, Due July 31 (sent on 6/27) - include Project Charters where applicable
A&F distributes Contract, Services and Supplies budget template to each Director for completion by Department Managers	July 29 - August 16, Due August 16
A&F provides "Preliminary" Tonnage and Revenue projection for following year to the Executive Director and Directors	August 8 - A&F provides summary report Aug. 12 - Aug. 29 - Review by Exec. Dir. & Directors Thursday, August 29 - Executive Meeting Review. August 30 - Final Recommendations Due
A&F to meet with Senior Managers and Directors to discuss Salaries, Wages, and Benefits Budget	August 19 - August 22
A&F distributes summary report of New Staff, Capital Equip. & Capital Outlay, Studies, Plans, New Programs to Executive Director & Directors for decisions	August 8 - A&F provides summary report Aug. 8 - Aug. 26 - Review by Exec. Dir. & Directors Thursday, August 15 - Executive meeting review. Thursday, August 22 - reserved for carryover discussion. August 26 - Final Recommendations Due
A&F distributes First Draft Budget to each Director for revisions (includes aggregated salaries & wages; SWACO-wide budget, Fund 1 and Fund 3)	August 28
Directors return revisions to A&F	September 4 (HARD DEADLINE)
A&F distributes First Draft budget to Executive Director (with any prior revisions by Directors) with PRELIMINARY Fuel, Revenue, and Salaries, Wages, and Benefits budgets	September 6
Audit & Finance Committee presentation of Capital Equip. and Capital Outlay (>\$10k); Studies, Plans, New Programs (>\$75K)	September 10 Presentation - AFC
Department Budget Review - Executive Director, Directors, AF staff. (managers -as needed) Note: 2024 Ohio GFOA - Wed 9/25 - Fri 9/27 - A&F staff not available (Cincinnati)	Thursday, September 12 - Executive Meeting Review. Thursday, September 19 - Executive Meeting Review - reserved for carryover discussion, if needed. September 23 - Post Review Revisions due to A&F September 30 Distribute Presentation DRAFT of Budget (Hard deadline)
Audit & Finance Cmt presentation of DRAFT Operating budget	October 8 Presentation - AFC (meeting held at Rumpke on Joyce Road)
Post DRAFT Operating Budget, DRAFT Capital Equipment Plan, and DRAFT Capital Outlays Plan to SWACO.org	October 31
Audit & Finance Cmt presentation of next year's Operating Budget with Capital Equipment and Capital Outlay Plan - refer to Board of Trustees	November 12 Presentation - AFC
Board of Trustees vote to adopt next year's Operating Budget with Capital Equipment and Capital Outlay Plans	December 10 Presentation - Board of Trustees, includes completed DRAFT 2025 GFOA Budget Book
Post FINAL Operating Budget, FINAL Capital Equipment Plan, FINAL Capital Outlays Plan to SWACO.org	December 31
Review 2025 GFOA Budget Book with AFC - tentative, not due until 90 days after adoption	January 14 (tentative)

SWACO Financial Policies

The following is a list of policies that govern SWACO:

Accounts Receivable Policy - The policy governing how SWACO issues, collects, and reviews accounts receivable.

Capital Asset Policy - The policy that defines which assets qualify as a capital asset, the capital asset types, the useful lives of capital assets, and the depreciation method used.

Cell Phone Policy - The policy that governs SWACO issued cell phones.

Confidential Information Policy - SWACO is subject to Ohio State Sunshine Laws. This policy defines which information is considered "confidential" and not subject to public records requests.

Contingency Reserve Policy - The policy that allows SWACO to include a 3% contingency in the annual Operating Budget. The 3% is calculated from the total Salaries, Wages, and Benefits, Contracts, Services, and Supplies, and Grants budgets.

Credit Card Usage Policy - A policy created, in accordance with State of Ohio House Bill 312, to establish general procedures for the proper use of a SWACO issued credit card by Authorized Users.

Debt and Finance Management Policy - A policy which establishes parameters and provides guidance governing the issuance, management, evaluation, and reporting on all debt obligations of SWACO.

Information Technology Usage Policy - The policy which establishes the procedures for using SWACO provided computers and other Information Technology assets.

Investment Policy - The policy completed with SWACO's investment consultants to ensure continued safety of investments and compliance with the Ohio Revised Code.

Meal and Travel Guidance Policy - A policy to establish guidelines pertaining to business-related meals and out-of-district travel related costs.

Operating Reserves Policy - The policy which establishes and defines the Operating Fund Reserve.

OPERS Policy - The policy that defines employee and employer contributions and qualifications relating to the Ohio Public Employees Retirement System ("OPERS").

Procurement Policy - The policy that guides SWACO procurement and sets approval thresholds and competitive requirements.

Public Records Request Policy - The policy that establishes the process to ensure a timely response to public records request to ensure compliance with Ohio Revised Code.

Records Retention Policy - A policy that defines the guidelines and timelines for maintaining public records.

SWACO Enforcement Guidance Policy - The policy that establishes guidelines to facilitate the investigation and enforcement process should any compliance issues arise relating to the SWACO District Rules, polices, or the District Plan.

Travel Policy - A policy that outlines both in-district and out-of-district travel.

Vehicle Use Policy - The policy that governs the use of SWACO vehicles.

Note: Key policies are included on the subsequent pages.

Exhibit A
Operating Fund Balance Policy

I. Policy Statement

The purpose of this Operating Fund Balance Policy ("Policy") is to establish parameters and provide guidance governing the balances of various funds of the Solid Waste Authority of Central Ohio ("SWACO"). Implementation of this Policy will demonstrate SWACO's commitment to long-term fiscal sustainability and sound financial planning. Adherence to a policy helps to ensure that a government maintains a sound liquidity position and that its credit quality is protected.

II. Objectives

The Operating Cash Reserve Fund is intended to provide internal sources for services supported by Operating Funds when revenues have been temporarily lowered or unanticipated events like non-recurring expenses or emergency expenses create budgetary shortfalls.

III. Definitions

"Board" – means the Board of Trustees for the Solid Waste Authority of Central Ohio.

"Budgeted Operating Expenditures" – means major account categories within SWACO's Operating Budget which include salaries, wages and benefits, contracts, services, supplies and grants.

"Director" – means Director of Operations and Maintenance, Director of Administration, Director of Innovation and Programs or a Manager reporting directly to the Executive Director on a temporary or permanent basis.

"Executive Director" – means the Chief Executive Officer of SWACO as defined pursuant to Section 5.2 of the Amended Bylaws of SWACO.

"Fiscal Officer" – means the individual as defined by Ohio Revised Code and who serves as Treasurer for the Board or as designated by the Executive Director.

"Operating Budget" – means the Annual Budget of SWACO as defined pursuant to Section 3.15 of the Amended Bylaws for SWACO.

"Operating Cash Reserve Fund" – means the fund primarily used to account for revenues and expenses related to the operation of SWACO's Sanitary Landfill, solid waste transfer facilities and administrative functions, but specifically excludes eligible Generation Fee revenue and expenses.

Adopting SWACO's Operating Fund Balance Policy.

IV. Procedure

This Policy is guided by the following practices:

- A. Balance Requirements – SWACO will maintain a targeted minimum balance of the greater of \$15mm or fifty percent (50%) of the Budgeted Operating Expenditures for the current fiscal year in the Operating Cash Reserve Fund. SWACO staff shall notify the Board whenever the total unrestricted cash balance meets or falls below \$20mm.
- B. Access to reserves maintained within the Operating Cash Reserve Fund – To access reserves the Fiscal Officer and/or a Director shall draft a request to the Executive Director identifying the purpose of the use the reserves. The request should include the reason of the budgetary shortfall, plans to mitigate the shortfall in future budget cycles, and an estimate to replenish the reserves. This request will be presented in resolution format at the next scheduled Board Meeting.
- C. Waiver of Policy by the Board of Trustees – SWACO may deviate from the requirements of this Policy when, by resolution, the Board finds that it is in the best interest of SWACO to waive any provision(s) of the Policy.

V. Reports or Resources

- A. SWACO will conform to Generally Accepted Accounting Principles in reporting and disclosing all transactions.



Exhibit A
PROGRAM FUND RESERVE POLICY

I. Policy Statement

The purpose of the Program Fund Reserve Policy (“Policy”) is to establish parameters and provide guidance governing the balance of the Programs Cash Reserve, within the Program Fund. These funds are restricted per Ohio Revised Code §3437.57(G) for revenues levied on the generation of solid waste within SWACO’s District via the Generation Fee. Implementation of this Policy will demonstrate SWACO’s commitment to long-term fiscal sustainability and sound financial planning for programmatic expenses related to SWACO’s efforts in supporting education, waste reduction and diversion initiatives. Adherence to a policy helps to ensure that a government maintains a sound liquidity position and that its credit quality is protected. The following sections outline the Policy as they apply to the balance within the Program Fund.

II. Objectives

The Program Cash Reserve is intended to provide internal sources for services supported by Generation Fee funds when revenues have been temporarily lowered or unanticipated events like non-recurring expenses or emergency expenses create budgetary shortfalls.

III. Definitions

“Board” – means the Board of Trustees for SWACO.

“Budgeted Programs Expenditures” – means major account categories within SWACO’s Program Budget and are supported directly by the Generation Fee and allowable per O.R.C. §3734.57(G).

“Director of Innovation and Programs” – means the Director of Innovations and Programs or a Manager reporting directly to the Executive Director on a temporary or permanent basis.

“Executive Director” – means the Chief Executive Officer of SWACO as defined pursuant to Section 5.2 of the Amended Bylaws of SWACO.

“Fiscal Officer” – means the individual as defined by Ohio Revised Code and who serves as Treasurer for the Board or as designated by the Executive Director.

“Operating Budget” - means SWACO’s annual budget as defined pursuant to Section 3.15 of the Amended Bylaws for SWACO.

“Program Budget” – means the portion of the Operating Budget, which accounts for the salaries, wages, and benefits, contracts, services, supplies and grants for SWACO’s Division of Programs.

“Program Cash Reserve” – means reserves set aside to support Program Fund expenses when Generation Fee revenues have been lowered.

“Program Fund” – means the fund solely used to account for Generation Fee revenues and expenses, defined as allowable per O.R.C. §3437.57(G)(1) - (10), and specifically exclude expenses that support the operations of the Franklin County Sanitary Landfill.

IV. Procedure

This Policy is guided by the following practices:

- A. Balance Requirements – the Program Cash Reserve will maintain a minimum balance of \$2.5mm. SWACO staff shall notify the Board whenever the total restricted cash balance meets or falls below \$2.75mm.
- B. Access to reserves maintained within the Program Cash Reserve - To access reserves the Fiscal Officer and/or the Director of Innovations and Programs shall draft a request to the Executive Director identifying the purpose of the use for the reserves. The request should include the reason of the budgetary shortfall, plans to mitigate the shortfall in future budget cycles, and an estimate to replenish the reserves. This request will be presented in resolution format at the next scheduled Board Meeting.
- C. Waiver of Policy by the Board– SWACO may deviate from the requirements of this Policy when, by resolution, the Board finds that it is in the best interest of SWACO to waive any provision(s) of the Policy.

V. Reports or Resources

- A. SWACO will conform to Generally Accepted Accounting Principles in reporting and disclosing all transactions.



Exhibit A

Debt and Financing Management Policy

I. Policy Statement

The purpose of this Debt and Financing Management Policy ("Debt Policy") is to establish parameters and provide guidance governing the issuance, management, evaluation, and reporting on all debt obligations of the Solid Waste Authority of Central Ohio ("SWACO").

II. Objectives

Implementation of this Debt Policy will enhance the quality of decisions, provide a framework for the decision-making process and demonstrate SWACO's commitment to long-term fiscal sustainability and sound financial planning. Adherence to this Debt Policy helps to ensure that a government maintains a sound debt position and that its credit quality is protected.

III. Definitions

"Audit and Finance Committee" – means the Standing Committee appointed by the Chair of the Board pursuant to Section 6.3 of the Amended Bylaws for SWACO that assists the Board with its responsibilities for reviewing and providing guidance for SWACO's financial matters.

"Board" – means the Board of Trustees for the Solid Waste Authority of Central Ohio.

"Bond Anticipation Note" – means a note issued in anticipation of a later issuance of Bonds and usually paid from the proceeds of the sale of the Bonds or renewal Notes.

"Debt" – means a long-term, interest-bearing debt instrument secured by a pledge of certain identified revenues. This debt instrument may be in the form of Fixed Rate Bonds, Variable Rate Bonds, Bank Loans, Governmental Loans or other forms of financing allowable by Ohio law and approved by the Board of Trustees.

"Fiscal Officer" – means the individual as defined by Ohio Revised Code and who serves as Treasurer for the Board or as designated by the Executive Director.

"Operating Budget" – means the Annual Budget of SWACO as defined pursuant to Section 3.15 of the Amended Bylaws for SWACO.

IV. Procedure

This Debt Policy is guided by the following debt management practices:

- A. Guiding Principal – the following guiding principles will govern the issuance of all SWACO Debt:
 - 1) Debt will not be sold without integrating and considering the impact that debt service costs will have on SWACO's Operating Budget. Projected net revenues should be greater than or equal to 1.1 times General Obligation debt service costs in each year.



Adopting SWACO's Debt and Financing Management Policy.

- 2) SWACO may issue debt for a qualifying capital project if the useful life of the asset, as certified by the Fiscal Officer, is at least five (5) years.
- 3) Debt will not be issued for periods exceeding the useful life of the project or asset.
- 4) SWACO will analyze its capital financing alternatives before a specific project transaction is undertaken.
- 5) SWACO's Capital Plans, Debt Obligations, and Debt Capacity will be evaluated together, in an integrated manner. Any changes that occur in Capital Plans, Debt Obligations or Debt Capacity will be incorporated and highlighted for consideration by the Audit and Finance Committee.
- 6) SWACO may issue Long-Term, Fixed Rate Debt to permanently finance the acquisition of Long-lived Capital Assets. SWACO will consider key economic variables, local economic trends, revenue and expenditure projections and the overall debt burden before issuing bonds. Prior to issuing additional Debt, SWACO staff will evaluate the increased operational financial expense of a new long lived asset or new business line on SWACO's Operating Budget.
- 7) SWACO may sell bond anticipation notes instead of bonds when market conditions dictate or as part of a multi-step construction program, for example, to pay interim project costs. Bond Anticipation Notes may be rolled year to year in accordance with state and Federal laws after construction completion to take full advantage of market conditions.
- 8) SWACO will evaluate the use of a competitive or negotiated sales process, taking into consideration the complexity of the financing, market timing, and the economic benefit of each approach.
- 9) SWACO will seek credit ratings for bond or bond anticipation notes if advisable to secure the most favorable market interest rate.
- 10) SWACO will regularly review opportunities to refund its debt when it is advantageous for SWACO's financial position to do so. Refunding guidelines are as follows:
 - i. Five percent (5%) or greater net present value savings as a percentage of the total refunded par-amount;
 - ii. Each refunded maturity with a remaining term of at least three (3) years should generate three percent (3%) or greater net present value savings;
 - iii. For maturities of two (2) years or less one percent (1%) per year is generally the desired savings; and
 - iv. For each Refunding transaction, the Board shall provide the specific threshold requirement in the authorizing resolution.
- 11) SWACO will continue to adhere to all the Direct and Indirect Debt Limitations provided for in applicable Ohio law.
- 12) SWACO may issue limited tax general obligation bonds to support its capital programs. Such Bonds are secured by taxes imposed under the constitutional ten mill limitation.

Adopting SWACO's Debt and Financing Management Policy.

Page 3 of 3

that there is adequate revenue available to do so without drawing upon the property tax pledge.

- 13) Consistent with Ohio law, SWACO will maintain a segregated Bond Retirement Fund to provide for principal and interest payments. SWACO will invest available bond proceeds in compliance with the limitations imposed by Federal and Ohio law, and will closely monitor and document the investment, custody and expenditure of bond proceeds to ensure compliance with federal arbitrage requirements.
 - 14) SWACO will exercise due care in both its annual budgeting and its debt management practices to maintain and preserve its credit ratings.
 - 15) As part of a debt issuance, SWACO will provide disclosures to comply with regulatory requirements that ensure investors have an accurate picture of SWACO's financial position. In addition, SWACO will compile information and prepare reports necessary to ensure compliance with its continuing disclosure obligations. Currently, SWACO engages an outside Disclosure Agent to assist in complying with all regulatory requirements.
- B. Waiver of Policy by the Board of Trustees – SWACO may deviate from the requirements of this Debt Policy when, by resolution, the Board finds that it is in the best interest of SWACO to waive any provision(s) of the Policy.

V. Reports or Resources

- A. SWACO will conform to Generally Accepted Accounting Principles in reporting and disclosing all debt transactions.
- B. SWACO will seek to maintain the highest possible credit ratings for all categories of its debt without compromising the delivery of its basic core services.
- C. SWACO will meet its Continuing Disclosure requirements in a timely and thorough manner.



Budget Process

SWACO completes four budgets/plans per year.

5-Year Capital Improvements Plan – Finalized in or around April each year. The 5-Year Capital Improvements Plan (“CIP”) is completed by SWACO Management. The Operations Manager and Environmental Manager work with other SWACO supervisors, managers, and directors to compile the 5-year plan. The Operations Manager and/or Environmental Manager will meet and discuss with other members of SWACO Management to identify the construction projects for next 5 years. They will discuss timing and estimated costs based on industry knowledge, information from vendors, and experience. The DRAFT Capital Improvements Plan is reviewed by Executive Leadership then reviewed by the Audit and Finance Committee and Board of Trustees. The Audit and Finance Committee meeting and Board of Trustees meeting are both public meetings where the public is welcome to attend and comment. Once approved by the Board of Trustees, the Capital Improvements Plan is then posted to SWACO.org.

Capital Equipment Plan – Finalized in December each year. The Capital Equipment Plan (“CEP”) is completed by SWACO Management. The Fleet Manager works with other SWACO supervisors, managers, and directors to compile the plan. The Fleet Manager will meet and discuss with other members of SWACO Management to identify the equipment needs of the organization. They will discuss timing and estimated costs based on industry knowledge, information from vendors, experience, and current market conditions. The DRAFT Capital Equipment Plan is reviewed with Executive Leadership then reviewed with the Audit and Finance Committee and Board of Trustees numerous times from August until approval in December each year. The Audit and Finance Committee meeting and Board of Trustees meeting are both public meetings where the public is welcome to attend and comment. SWACO also posts the DRAFT Capital Equipment Plan for at least 30 days prior to final approval in December to solicit public comments. Once approved by the Board of Trustees, the Capital Equipment Plan is then posted to SWACO.org.

Capital Outlays Plan – Finalized in December each year. The Capital Outlays Plan (“COP”) is completed by SWACO Management. The Budget Administrator works with other SWACO supervisors, managers, and directors to compile the plan. The Budget Administrator will meet and discuss with other members of SWACO Management to identify the other capital needs of the organization. The Capital Outlays Plan includes other projects, such as systems, websites, computer networks, significant office furniture, and other projects that do not fit into the other 2 capital plans. Management will discuss timing and estimated costs based on industry knowledge, information from vendors, experience, and current market conditions. The DRAFT Capital Outlays Plan is reviewed with Executive Leadership then reviewed with the Audit and Finance Committee and Board of Trustees numerous times from August until approval in December each year. The Audit and Finance Committee meeting and Board of Trustees meeting are both public meetings where the public is welcome to attend and comment. SWACO also posts the DRAFT Capital Outlays Plan for at least 30 days prior to final approval in December to solicit public comments. Once approved by the Board of Trustees, the Capital Outlays Plan is then posted to SWACO.org.

Operating Budget – Finalized in December each year. The annual Operating Budget is completed by SWACO Management each year. The Budget Administrator prepares the Excel Budget Template (“budget template”) in June of each year and distributes to SWACO Management in July. The budget template includes actual data by account and department from the prior 3-years, 3-year average actual data by account and department, budget data from the previous year by account and department, and prior year department manager comments. Also included are fillable columns for the current year Operating Budget by account and department and current year budget comments. The budget template also includes sub-totals by division and fund.

Department managers and directors complete the first DRAFT for their department(s). The Budget Administrator will complete sub-budgets for revenue, fuel, salaries, wages, and benefits, and utilities. All budgets are reviewed with executive leadership. Once approved by executive leadership; The Budget Administrator will then combine the departmental budgets with the sub-budgets into the consolidated master budget. The consolidated master budget for ALL SWACO, Operating Fund, and Program fund are then reviewed in September, October, and November with the Audit and Finance Committee and/or the Board of Trustees.

The Audit and Finance Committee meeting and Board of Trustees meeting are both public meetings where the public is welcome to attend and comment. SWACO also posts the DRAFT Capital Outlays Plan for at least 30 days prior to final approval in December to solicit public comments. Once approved by the Board of Trustees, the Operating Budget is then posted to SWACO.org. There were no changes between proposed and adopted budgets in 2025.

BUDGET OVERVIEW

Organization Overview

On June 6, 1989, the City of Columbus and the Franklin County Board of Commissioners, with the approval of the political subdivisions within Franklin County, created an Authority to govern waste management within its solid waste district ("District"), which currently includes forty-one (41) communities, and to develop and implement a solid waste management plan. The Franklin County Regional Solid Waste Management Authority, governed by a Board of Trustees ("Board") was established to develop a solid waste management plan to meet the mandates of House Bill 592. By resolution, the Board shortly thereafter changed the name of the Franklin County Regional Solid Waste Management Authority to the Solid Waste Authority of Central Ohio (SWACO).

SWACO is governed by a nine-member Board of Trustees comprised of two persons appointed by the board of county commissioners of each county in the district, including at least the president of the board of county commissioners or his/her designee, two appointments by the chief executive officer of the municipal corporation having the largest population within the boundaries of each county in the district (the City of Columbus), including said officer or his designees, a member representing the townships, the health commissioner of the health district having the largest territorial jurisdiction within each county in the district (Franklin County Health Department) or his designee, one member representing the public, one member representing the industrial, commercial, or institutional generators of solid wastes within the district, and one member representing the general interests of citizens.

SWACO derives its revenue principally from fees levied on the disposal of solid waste at SWACO facilities and from fees levied on solid waste generated within the District but disposed of at other public or privately-owned landfills located outside of the District. These fees are established pursuant to authorization within the Ohio Revised Code. In addition to implementing waste reduction and recycling programs for the District, SWACO operates a sanitary landfill with a maximum daily capacity of 8,000 tons and two (2) solid waste transfer stations with a combined capacity of approximately 3,000 tons per day. SWACO also provides a recycling drop-off program, yard waste composting services, public education programs, and many other activities to reduce the generation and disposal of solid waste within the District.

SWACO maintains two significant funds. The Operating Fund is used primarily to account for revenues and expenses related to the operation of SWACO's Sanitary Landfill and solid waste transfer facilities. The fund may be used for any other lawful solid waste management purpose deemed appropriate by the Board of Trustees. Generation Fees in the Program Fund are restricted by state statute to certain solid waste reduction, recycling and reuse purposes. Generation fee proceeds are derived from \$5.00 per ton included in the tipping fee, and additional program funds are received from grant income. See the "Departments and Divisions" section of the Budget Book for additional information.

As a solid waste authority, SWACO is vested with the responsibility of the safe and sanitary management of the solid waste stream generated within its jurisdiction. This also translates to a commitment to operate all SWACO facilities in an environmentally sustainable and responsible manner, minimizing the impact of the Franklin County Sanitary Landfill (FCSL) and transfer stations. The FCSL is maintained with an extensive plan to reduce the effects to the environment, including the use of buffer zones and a bio-retention pond. Additionally, SWACO is undertaking a construction project to manage its expanding operations and is currently on track to achieve Leadership in Energy and Environmental Design (LEED) Silver certification from the U.S. Green Building Council (USGBC) for the new combined Fleet and Operations facility. SWACO has made a financial commitment to implement sustainability, dedicating both the Generation Fee funding to support community environmental projects as well as operational funds reserved for renewable energy projects that generate cost savings. Community outreach, education, and engagement are also paramount to SWACO's mission to champion transformational diversion programs and the safe disposal of the waste stream. SWACO administers several programs and uses a variety of methods to connect with the residents, families, businesses and others in the District and provides resources to implement strategic, successful, and purposeful diversion systems and events.

SWACO STRATEGIC PLAN

VISION

A sustainable future for our region.

MISSION

Champion transformational diversion programs & safe disposal of the waste stream.

CORE VALUES

Collaborate with our public & private partners to improve our shared quality of life.

Operate a safe environment with transparency, efficiency, innovation & fiscal responsibility.

Leverage the waste stream for economic benefit.

Engage the community through education & outreach.

Respect an inclusive & diverse workforce.



STRATEGIC OBJECTIVES

OBJECTIVE: 1

SUSTAINABLE WASTE STREAM MANAGEMENT

SWACO will operate & serve the public by providing safe & affordable disposal, focusing on maximizing waste reduction & diversion away from the landfill.

KEY RESULTS

- ▶ Safety
- ▶ Affordability
- ▶ Waste Reduction
- ▶ Regional Diversion

OBJECTIVE: 2

TRANSFORMATIONAL LEADERSHIP

SWACO will demonstrate leadership & excellence through action to drive greater sustainability by collaborating with our partners in the region.

KEY RESULTS

- ▶ Leadership
- ▶ Environmental Impact
- ▶ Collaboration
- ▶ Communication



SWACO STRATEGIC PLAN

[f @SWACO.org](https://www.facebook.com/SWACO.org) [t @SWACOgreen](https://twitter.com/SWACOgreen) [i @SWACO_Green](https://www.instagram.com/SWACO_Green)

Goals and Objectives

Business Recycling Champion Program

- The largest portion of landfill material arrives at our gates from the commercial sector (60%) therefore in order to meet our diversion goals, we must continue to address the unique challenges faced by our commercial sector partners.
- One 2025 initiative is launching a updated version of the Business Recycling Champion program with greater financial incentives for businesses to start new recycling programs.
- The 2025 Budget also includes funds for the revived "EPA Pass Through Grant" program that allows commercial sector businesses to apply for, and receive, grant funding from the Ohio EPA. This program is managed as part of Business Recycling.

Franklin County Sanitary Landfill Entrance Road Phase 2

- Portions of the entrance road require full depth replacement. In 2024, Phase 1 was performed near the intersection with London-Groveport Road. Phase 2 is located on the back side of the scales, on the inbound lanes, and will need to be performed in 2025. The work needs to be performed in phases to minimize impact to landfill traffic.

Sediment Pond 4 Cleanout

- Safe removal of sediment and grading of pond bank to return the pond to original grades.
- Permit requires pond to be dredged at 50% capacity.

Community Outreach

- \$135,000 included to fund cart grants to provide communities with 65 gallon wheeled recycling carts, which allows more capacity for residents to recycle and is considered a best practice.
- Funds are included to explore additional local household hazardous waste collection events.

Conduct A Waste Characterization Study

- Last conducted in 2019; at that time our diversion rate was at 51% and food waste represented the single largest source of landfilled material (15%).
- The 2024 Operating Budget included funding to undertake updated research with the understanding that the activity would not be completed until 2025.
- Research report will provide us with an updated look at materials in the waste stream so that we can not only see how our efforts to-date are shaping what's being thrown away but will help us to identify where we need to continue to focus and place emphasis on new areas that need attention (I.E. textiles and other hard to recycle materials).
- 4 season study is planned.

Schools

- Focus on district-wide deployments of the School Recycling Champions Program.
- Funds to update promotional resources and creation of instructional videos

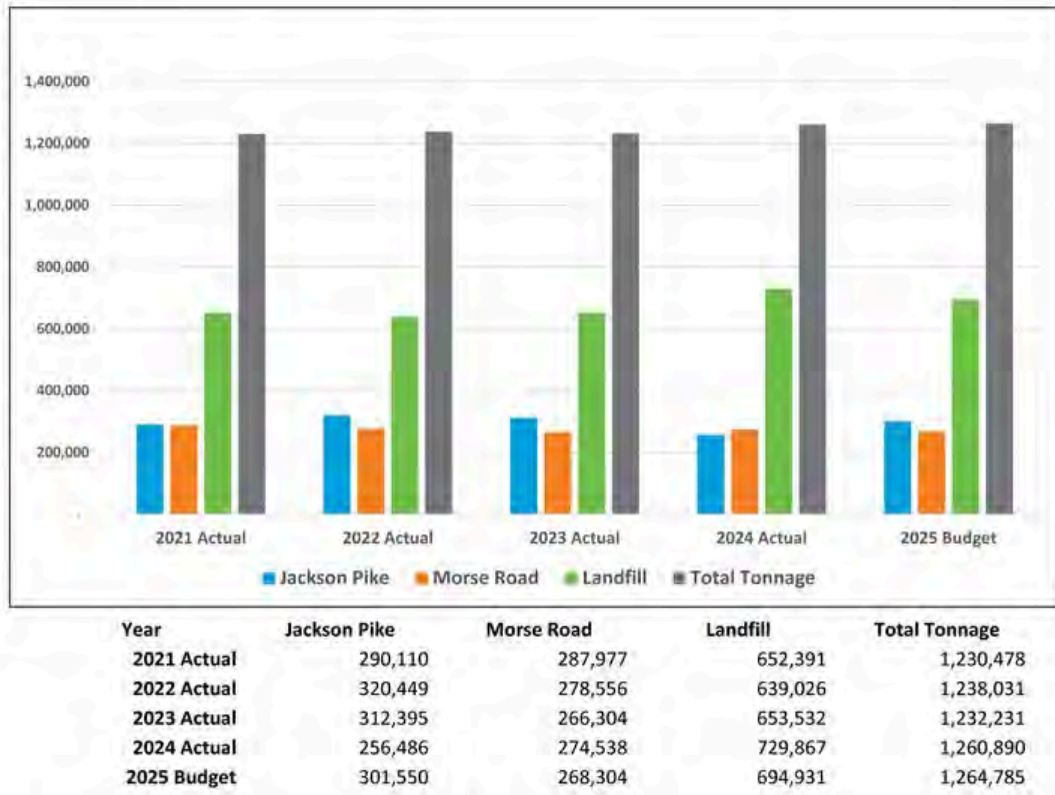
Grants For Additional Hospital and Community Diversion Efforts

- Targeted grants to support our partnership with the Ohio Hospital Association.
- Potential for Special Project Grants to help high profile public events, such as the Ohio State Fair and the Murfield Tournament improve recycling and composting efforts.

Continued diversion of materials

- Household Hazardous Waste - local events and permanent location
- Yard Waste
- Tires, whitegoods, and scrap at the Franklin County Sanitary Landfill and Transfer Stations

Performance - Billable Tonnage by Location



SWACO Management holds Monthly Business Review ("MBR") meetings to review progress on goals and objectives. Key performance indicators ("KPI's") are reviewed to update management on quantifiable objectives and to ensure objective timeframes are met. These key performance indicators relate to the stated goals and objectives of the department(s) and/or business area.

Performance - Billable Tonnage by Location: Billable tonnage is a key performance indicator at SWACO. Billable tonnage drives much of Operations and Operations scheduling as staff is needed to operate the landfill scalehouse and run equipment at the Franklin County Sanitary Landfill, Jackson Pike Transfer Station, and Morse Road Transfer Station. More tonnage at transfer stations will require additional transfer drivers to haul waste from the transfer station to the Franklin County Sanitary Landfill. In addition, an increase in tonnage will increase the machine hours/miles on the heavy equipment requiring more mechanic hours to repair machines.

Many of the goals and objectives on the previous page are in place to increase diversion, recycling, and reuse. While billable tonnage is impacted by several factors, the effectiveness of the diversion programs can be reflected in reductions in billable tonnage.

Disposal revenue, the primary revenue source of SWACO, is also directly impacted by the billable tonnage.

Performance - Operations and Programs

One of SWACO's key performance indicators is keeping waste out of the waste stream. By keeping waste out of the waste stream, we increase the life of the landfill and encourage the safe disposal or re-use/recycling of material. The activity below relates to both the Operating Fund and the Program Fund. Tire collection, scrap metal recycling, and white goods are managed by Operations staff and funded by the Operating Fund. Yard-waste composting, drop-off recycling, and household hazardous waste are managed by both Operations and Programs staff and funded by the Program Fund as they are allowable expenses. Below are some of the key materials that are tracked and reported by SWACO.

SWACO SWACO Program Activity - Tons Collected 2016-2025

	2016	2017	2018	2019	2020	2021	2022	2023	2024	ESTIMATED 2025
Total tons of waste recycled:										
Yard waste composting	291,519	334,422	348,282	297,528	268,659	305,741	434,859	435,499	110,448	326,935
Drop-off recycling	8,575	7,088	6,017	5,590	6,008	6,125	5,502	4,473	3,950	4,642
Household hazardous waste	260	252	194	250	330	353	334	338	417	363
Tire collection	n/a	n/a	n/a	n/a	n/a	n/a	32	51	102	62
Scrap metal recycling	82	46	46	48	n/a	16	92	42	91	75
Total²	300,436	341,808	354,538	303,416	274,997	312,234	440,819	440,403	115,008	332,077

Tires and White Goods Received 2016- 2025¹

	2016	2017	2018	2019	2020	2021	2022	2023	2024	ESTIMATED 2025
Tires (each)	14,388	12,735	8,860	9,496	7,794	4,063	6,119	7,689	8,877	7,562
White goods (each)	486	412	533	486	647	491	1,110	1,025	1,018	1,051

¹ Tires and white goods received by SWACO are removed from the waste stream and recycled. White goods are large appliances such as refrigerators, washing machines and clothes dryers.

² Totals may not add due to rounding.

Source: SWACO

SWACO Household Hazardous Waste Collection 2016 - 2025 (in pounds)

Material classification	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Bulked flammables	95,917	122,770	98,859	119,659	133,644	150,681	135,128	193,621	180,925	169,891
Paint	192,707	92,030	52,275	75,345	133,356	205,976	153,788	148,635	249,215	183,879
Aerosol-pesticides	52,600	70,803	53,220	77,988	100,457	90,843	78,366	82,247	98,490	86,368
Used oil /antifreeze	46,261	31,225	48,644	54,151	62,706	47,835	50,987	44,071	49,432	48,163
Putty & adhesives	35,837	44,795	33,174	40,603	48,544	44,994	58,013	55,131	58,046	57,063
Aerosol-flammables	22,048	26,056	22,789	31,272	19,266	31,682	27,263	29,290	34,495	30,349
Household cleaners	15,673	16,912	16,618	22,070	26,626	19,593	24,858	13,659	14,846	17,788
Lead/acid batteries	19,877	21,330	16,983	21,508	26,561	23,747	20,771	21,773	18,985	20,510
Acids/bases	8,695	11,701	9,543	14,457	19,896	18,030	17,266	16,051	18,037	17,118
Fluorescent light bulbs	7,947	9,579	8,950	9,544	11,993	11,487	12,071	10,689	14,718	12,493
Dry cell batteries	12,216	12,378	9,766	10,175	15,925	7,926	15,846	12,232	19,632	15,903
Propane cylinders	3,013	3,139	2,682	4,475	4,810	3,436	3,959	4,072	4,161	4,064
Oxidizers	3,673	5,023	6,174	7,242	8,291	6,886	10,624	7,770	26,549	14,981
NiCad batteries	1,036	1,187	1,230	1,403	2,138	1,687	1,761	1,299	1,662	1,574
Lithium batteries	1,090	1,099	1,387	1,328	3,309	2,853	4,402	1,964	2,151	2,839
Reactive lab pack/alum paint	1,033	554	741	431	1,832	1,912	11,570	4,570	5,519	7,220
Fire extinguishers	431	1,157	849	962	1,219	1,378	1,679	1,768	1,772	1,740
Elemental mercury	75	216	445	367	459	540	740	529	602	624
Poisons	239	924	83	857	2,382	205	910	924	3,648	1,827
Cylinders	90	296	91	197	262	245	-	279	610	445
Freon	1	242	187	17	138	51	65	213	242	173
Miscellaneous waste	644	1,419	272	2,717	443	2,048	-	1,888	3,580	2,734
Asbestos	-	2	-	1	-	77	49	2	4	18
Lab pack A	-	-	-	-	-	-	-	-	-	-
Lab pack B	-	-	-	-	-	-	-	-	-	-
Loosepack fuels	-	-	-	2,984	35,605	30,925	-	24,304	25,747	25,026
Total:	521,103	474,837	384,962	499,753	659,862	705,037	630,116	676,981	833,068	722,790

Personnel Changes

2025 Personnel Changes	
2024 Authorized Headcount	143.0
Repurposed Position - Removed Facilities Title TBD	(1.0)
Repurposed Position - Removed Grant Writer	(1.0)
Repurposed Position - Added Fleet Mechanic	1.0
Repurposed Position - Added Sustainability and Operations Director	1.0
Total 2025 Authorized Headcount	143.0

Note: Starting in 2025, positions will no longer be split between departments.

In 2024, SWACO added positions to bring the total authorized strength to 143.0 FTEs. In 2025, there was no change in total authorized strength. Two positions were repurposed and SWACO no longer splits employees between departments for presentation and reporting purposes. Please note that part-time staff are counted as 0.5 FTE regardless of the number of hours worked.

Headcount Budget Reconciliation

Fund	Dept #	Departments	2023 Budget	2024 Budget	2025 Budget
1	1-A-100	SWACO Administration	3.0	3.0	3.0
1	1-A-200	Accounting and Finance	7.0	9.0	8.0
1	1-A-300	Human Resources	3.5	3.5	3.5
1	1-A-333	Agency Communications	1.0	1.5	2.0
1	1-A-500	Technology Solutions	3.0	3.0	3.0
1	1-A-700	Legal	3.0	3.0	3.0
3	3-D-100	Project Development	1.5	2.0	2.0
3	3-D-116	Business Recycling	2.0	2.0	2.0
3	3-D-310	Community Outreach	1.0	1.0	1.0
3	3-D-331	Outreach	1.0	1.0	1.0
3	3-D-333	Public Information	1.0	1.5	1.0
3	3-D-603	Education Assistance	1.0	1.0	1.0
3	3-D-604	Landfill Tours	1.0	1.0	1.0
3	3-D-616	Food Waste	1.0	1.5	1.5
3	3-D-617	Grants Admin	1.0	1.0	1.0
1	1-O-100	Operations General & Admin	3.0	2.0	3.0
1	1-O-101	Innovation and Programs	0.5	0.0	0.0
1	1-O-110	Fleet Maintenance	12.0	12.0	13.0
1	1-O-120	Facilities Maintenance	7.0	7.0	6.0
1	1-O-200	FC Landfill Operations	34.0	37.0	37.0
1	1-O-204	Gas system	5.0	5.0	5.0
1	1-O-400	Transfer General & Admin	1.5	0.5	1.0
1	1-O-405	Jackson Pike	15.0	16.0	16.0
1	1-O-410	Morse Road	22.0	23.0	23.0
3	3-O-612	HHW Convenience Center	0.0	1.0	1.0
3	3-O-620	Drop Box	4.5	4.5	4.0
Total SWACO			135.5	143.0	143.0

**Department split percentages eliminated in 2025. Part-time employees count as 0.5 FTE.*



Adopting the Operating Budget of the Solid Waste Authority of Central Ohio for the year ending December 31, 2025.

This resolution adopts SWACO’s Operating Budget for the year ending December 31, 2025, and authorizes expenditures as detailed in Section 1.

Requested by: Patrick O’Block, Senior Accounting and Finance Manager

BE IT RESOLVED by the Board of Trustees of the Solid Waste Authority of Central Ohio that:

1. The following expenditures relating to the 2025 Operating Budget are hereby approved for the Operating Fund and Program Fund for the year ending December 31, 2025:

Account Category

Salaries, wages, and benefits	\$17,140,000
Contracts, services, and supplies	\$22,678,000
Grants awarded	\$1,647,000
Contingency	\$1,244,000

2. The Assistant Executive Director or Executive Director’s Designee is authorized and directed to make all debt service and capital lease payments due during 2025 for long-term and other debt obligations approved by the Board of Trustees.
3. The Assistant Executive Director or Executive Director’s Designee is authorized and directed to pay all solid waste fees and out-of-district fees due and payable for the disposal of municipal solid waste at SWACO facilities.
4. The Assistant Executive Director or Executive Director’s Designee is authorized and directed to deposit into the Landfill Closure Trust Fund established by the Board of Trustees the amounts required by EPA regulation for the calendar year 2025.
5. The Assistant Executive Director or Executive Director’s Designee is authorized to pay contracts previously approved by the Board of Trustees during 2025, which have been included in the calendar year 2025 budget and have remaining unexpended monies at the end of 2024.
6. The obligations of SWACO for the payment of public utility expenses, including but not limited to telephone, electric, gas, water and sewer, and obligations to other governmental entities for licenses, permits, surcharges, taxes, or other fees necessary in the operation of SWACO, are exempt from the expenditure limits established in SWACO’s current procurement policy.
7. Ohio Public Employees Retirement System (“OPERS”): The salaries, wages and benefits budget account category exclude the impact of expenses resulting from the requirement to include the OPERS net pension liability or post-employment benefits liability (GASB 68/75). These amounts are calculated annually for financial statement purposes and reflect the changes in pension benefits, contribution rates and return on investments as calculated by OPERS and reported per SWACO’s proportionate share. These items are outside the control of SWACO and do not have impact on SWACO operations and are therefore exempt from the expenditure limits established within the adopted budget.

8. Sick leave/personal time: SWACO's non-exempt staff receive payouts subsequent to year end for accumulated unused sick and personal leave per policy. These amounts fluctuate annually and are insignificant to the salaries, wages and benefits category. As such, estimates for these amounts are not included within the budget account category and are therefore exempt from the expenditure limits established within the adopted budget.
9. Modifications to the monthly amounts contributed by SWACO and each employee for health care coverage and benefits are hereby approved.
10. The Assistant Executive Director or Executive Director's Designee is directed to provide budget status reports to the Audit and Finance Committee of the Board of Trustees not less than quarterly.
11. This resolution shall be in full force and effect as of January 1, 2025.

Date Approved: December 10, 2024

Vote:
For: ____ Against: ____ Abs: ____

Patrick King
Chair, Board of Trustees

Danielle Kuskowski, Secretary

Approved as to Form:

Rebecca L. Egelhoff, Director of Legal Affairs





Adopting the 2025 Capital Equipment Plan and the 2025 Capital Outlays Plan.

SWACO staff developed the 2025 Capital Equipment Plan (“CEP”) and the 2025 Capital Outlays Plan (“COP”) for capital equipment and smaller capital acquisitions relating to the ongoing operation and maintenance of the Franklin County Sanitary Landfill, two (2) SWACO transfer stations, and Model Landfill. The execution of these plans and related expenditures are subject to change based on available resources, financing options available, and actual operating conditions encountered.

SWACO staff is recommending the adoption of the CEP and COP, attached hereto as “Exhibit A,” as financial forecasting documents for SWACO’s budgetary and planning process.

Requested by: Patrick O’Block, Senior Accounting and Finance Manager

BE IT RESOLVED by the Board of Trustees of the Solid Waste Authority of Central Ohio that:

1. The SWACO Board of Trustees adopts the 2025 Capital Equipment Plan (“CEP”) and the 2025 Capital Outlays Plan (“COP”), attached hereto as “Exhibit A,” as the financial forecasting documents for SWACO’s planning purposes.
2. This resolution shall be in full force and effect as of January 1, 2025.

Date Approved: December 10, 2024

Vote:
For: ____ Against: ____ Abs: ____

Patrick King
Chair, Board of Trustees

Danielle Kuskowski, Secretary

Approved as to Form: Rebecca L. Egelhoff, Director of Legal Affairs

Adopting the 2025 Capital Equipment Plan and the 2025 Capital Outlays Plan.

Exhibit A

2025 Capital Equipment Plan (CEP)		
Project	Quantity	Cost Estimate
Caterpillar Certified Component Rebuild on Unit 256	1	\$ 650,000
Caterpillar Certified Component Rebuild on Unit 257	1	650,000
Caterpillar Certified Component Rebuild on Unit 234	1	410,000
Wheel Loader for JP Transfer Station (replaces unit 249) w/fire suppression	1	625,000
Wheel Loader for JP Transfer Station (replaces unit 250) w/fire suppression	1	625,000
New Landfill Tipper (replaces unit 393)	1	825,000
Transfer Tipper Trailer (replacements)	7	890,000
Transfer Tractor (replacing units 485,484,497,486)	6	1,890,000
New UTV for the Gas Production Department	1	35,000
Snow Blade/Box for Facilities Tractor	1	19,000
New Equipment Trailer	1	14,500
EV SUV for AOB and Programs	1	55,000
EV pickup truck for Operations	1	80,000
Total Capital Equipment		\$ 6,768,500

2025 Capital Outlays Plan (COP)		
Project	Quantity	Cost Estimate
Fire Rover 24/7 Fire Detection System	1	\$ 105,000
Fire Rover 24/7 Fire Detection & Suppression System	4	650,000
Pallet Stretch Wrap and Scale Machine	1	12,000
Signs Implementation for the Operations Sign Project	Multiple	500,000
Auto Reading Gas Sensors	1	100,000
Replacement Scales at Morse Road Eco-Station	1	242,750
22' Roll-off Recycle Containers	2	23,500
Bid Software	1	15,000
Cellular extender system for the new OPS building	1	50,000
Total Capital Outlays		\$ 1,698,250



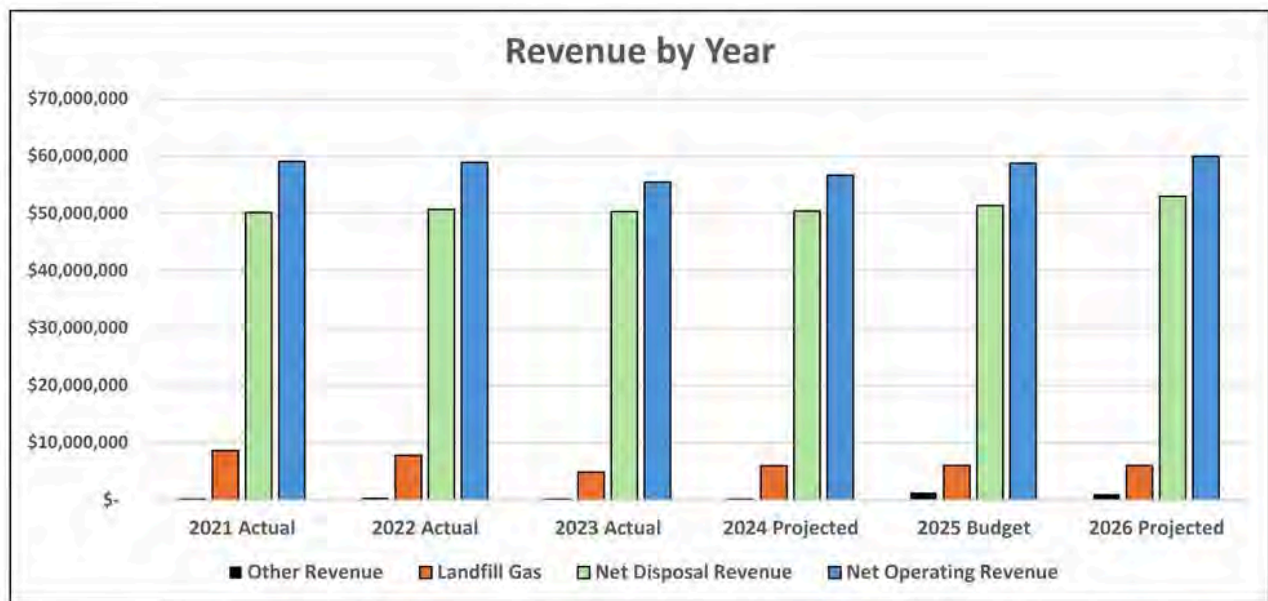
5-Year Forecast

SWACO prepares 5-year forecasts to project the cash needs of the organization. Trends are analyzed to forecast revenues, operating/non-operating expenses, and capital outlays. Capital equipment needs are calculated using a blend of expected equipment replacement/significant rebuilds and historical costs. Capital improvements are budgeted on a 5-year basis with the budget being revisited and revised each year as needed. Debt service payments are included at the known principal and interest payments and EPA Trust Fund payments are estimated at \$1 million per year as that figure is the approximate actual payment each year.

5-Year Projection with Fund Balance						
	Projected 2024 Year-End	DRAFT 2025 Budget	Projection 2026	Projection 2027	Projection 2028	Projection 2029
Beginning Fund Balance (All Funds)*	\$ 92,634,004	\$ 82,287,532	\$ 82,352,598	\$ 78,354,835	\$ 85,091,292	\$ 92,967,979
Revenues						
Net Disposal Revenue	50,393,000	51,379,000	52,920,370	54,507,981	56,143,221	57,827,517
Sale of Landfill Gas	5,967,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Other/Non-Disposal Revenue	255,000	1,298,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Net Revenues	56,615,000	58,677,000	59,920,370	61,507,981	63,143,221	64,827,517
Expenditures						
Operating and Non-Operating Expenses	37,381,000	38,438,100	39,591,243	40,778,981	42,002,350	43,262,421
Capital Plans	20,493,000	12,699,330	16,830,298	6,509,306	6,044,499	7,873,577
Debt Service**	8,037,943	6,474,503	6,496,593	6,483,238	6,219,685	6,564,105
EPA Trust	1,049,530	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	66,961,473	58,611,933	63,918,134	54,771,524	55,266,534	58,700,103
Total Projected Year-End Fund Balance (All Funds)*	\$ 82,287,532	\$ 82,352,598	\$ 78,354,835	\$ 85,091,292	\$ 92,967,979	\$ 99,095,393
<small>*Beginning and Ending Balances include self restricted amounts. **Assumes no changes in debt. Note: All figures rounded. Totals may not foot due to rounding.</small>						

Project Description	2025	2026-2029	Total
Phase H8	\$ 8,001,269	\$ 10,905,765	\$ 18,907,034
Soil Prequalification	-	100,000	100,000
West of Young Road Borrow Area Development	400,000	-	400,000
Transitional Cover	88,319	718,823	807,142
Final Cover - East Slope	-	3,000,000	3,000,000
Phase H6 Sump	200,000	-	200,000
FCSL Gas Collection and Control system (GCCS)	2,000,000	3,000,000	5,000,000
Gas Well Water Removal System Additions at the FCSL	87,418	376,696	464,114
Morse Road Transfer Station Improvements	11,136,568	3,112,500	14,249,068
Buildings - Admin. Office Building (AOB) and Educ. Resource Center (ERC)	8,500,000	-	8,500,000
Truck Wash at London Groveport Campus	2,000,000	-	2,000,000
Waterline Replacement	4,900,000	2,684,380	7,584,380
HHW/Convenience Center	3,000,000	-	3,000,000
Organics/Composting	500,000	-	500,000
CNG Slow Fill Station	200,000	-	200,000
Georgesville Road	400,000	-	400,000
Land purchases	2,000,000	8,000,000	10,000,000
Total	\$ 43,413,574	\$ 31,898,164	\$ 75,311,738

FUNDING SOURCES



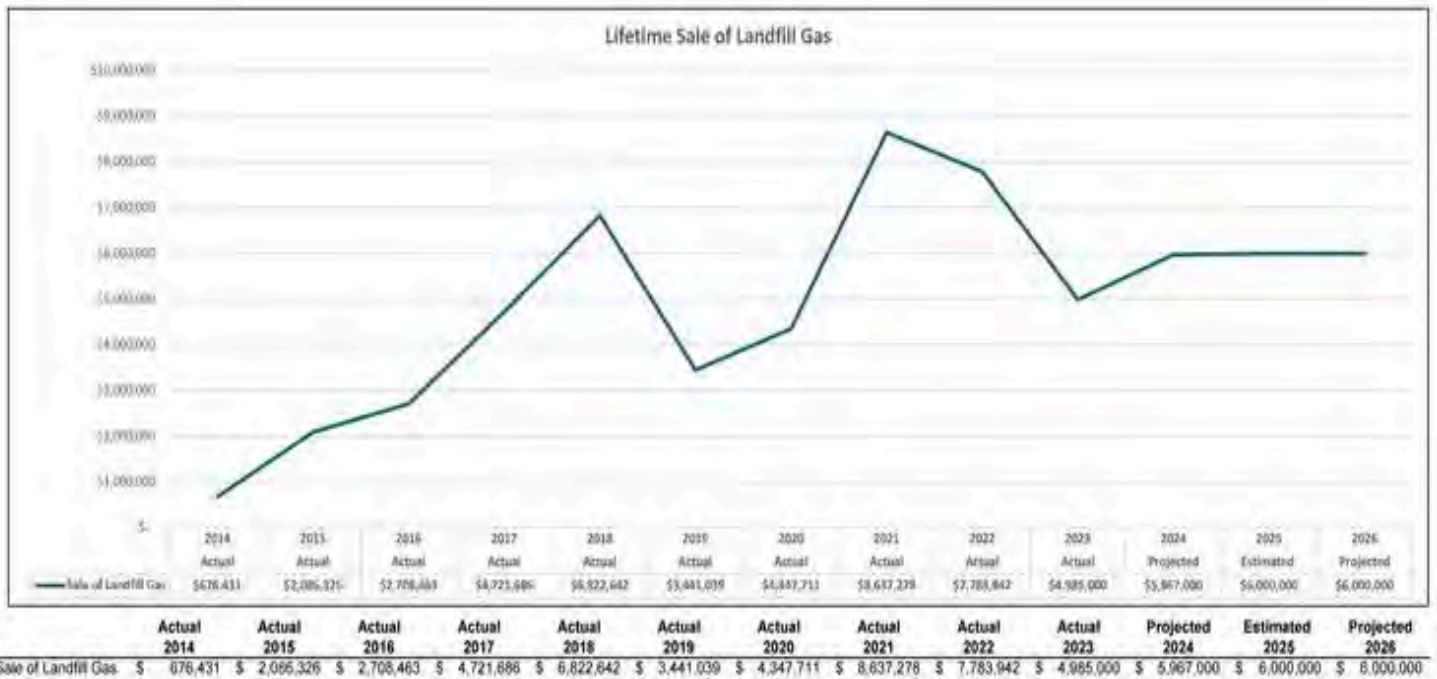
Year	Other Revenue	Landfill Gas	Net Disposal Revenue	Net Operating Revenue
2021 Actual	\$ 242,238	\$ 8,637,278	\$ 50,148,270	\$ 59,027,786
2022 Actual	\$ 384,199	\$ 7,783,942	\$ 50,702,671	\$ 58,870,812
2023 Actual	\$ 232,793	\$ 4,842,292	\$ 50,332,209	\$ 55,407,293
2024 Projected	\$ 255,000	\$ 5,967,000	\$ 50,393,000	\$ 56,615,000
2025 Budget	\$ 1,298,000	\$ 6,000,000	\$ 51,379,000	\$ 58,677,000
2026 Projected	\$ 1,000,000	\$ 6,000,000	\$ 52,920,370	\$ 59,920,370

Disposal Revenue contributes to the largest portion of SWACO’s revenue. SWACO’s base tipping fee at the Franklin County Sanitary Landfill is currently set at \$39.75 per ton. Included in the tipping fee is a \$5.00 Generation Fee, which is solely used to finance the SWACO Program Fund. Per the requirements of the Ohio Revised Code, the Program Fund is restricted to only be used for ten allowable uses per Ohio EPA, which includes, but is not limited to, solid waste management plan preparation and implementation, including diversion education and awareness programs, or providing financial assistance to counties and boards of health for inspections and other public services. The tipping fee also includes a \$4.75 per ton fee paid to Ohio EPA Fee and the Host Community Fee of \$0.25 per ton. SWACO has seen an incremental increase in tonnage in the past few years and processes approximately 1.2 million tons annually.

Note: The fee changes noted in the "SWACO Service Fee Changes" letter earlier in this Budget Book did not have a material impact on 2024 total net revenue and are not expected to have a material impact on 2025 total net revenue.

SWACO has partnered with a company that takes SWACO’s landfill gas and sells it on the market. SWACO has a contract with this company to receive royalties, which have increased throughout the life of this agreement. More information on this is found on the following page and is illustrated with a graph to depict the trend.

Other revenue includes such items as grant income, sale of surplus property, and rent income.



In 2012, SWACO entered into an agreement with Aria Energy (formerly Renewco-FCSL/LES), to sell landfill gas produced from waste materials within the Franklin County Sanitary Landfill. In 2021, Aria Energy was purchased by Archaea Energy (“Archea”) and was subsequently purchased by British Petroleum on December 28, 2022.

Pursuant to the contract between SWACO and Archaea, and assumed by BP, Archaea is required to all landfill gas delivered by SWACO is required to be purchased and processed up to the Pro Forma Average Flow.

2025 and 2026 values based on historical actuals and current trends.

SWACO has seen an increase in revenue from its initial year in 2013. The graph above depicts the trend.

FUND SUMMARIES

ALL SWACO Summary

Description	2023 Actual	2024 Projected	2025 Budget	2025 Budget to 2024 Budget Variance	% Inc/(Dec) 2025 Budget to 2024 Budget
Net Revenues Estimate					
Disposal Revenue	\$ 56,436,657	\$ 56,719,780	\$ 57,744,925	\$ 1,025,145	1.8%
Sale of Landfill Gas	4,842,292	5,967,000	6,000,000	33,000	0.6%
Other	185,850	255,000	1,298,000	1,043,000	409.0%
<i>Fees (less EPA/Out of Dist./Host Township)</i>	(6,104,449)	(6,326,780)	(6,365,925)	(39,145)	0.6%
Total Net Revenues	55,360,350	56,615,000	58,677,000	2,062,000	3.6%
Direct Expenses					
Salaries, Wages and Benefits	14,660,463	16,288,002	17,140,000	851,998	5.2%
Contracts, Services and Supplies					
Employee Services	438,479	510,000	677,000	167,000	32.7%
Office Expenses	548,389	344,000	869,000	525,000	152.6%
Facilities and Grounds	3,027,546	4,031,000	4,701,000	670,000	16.6%
Vehicle Expense	8,160,465	8,154,000	7,741,000	(413,000)	(5.1%)
Utilities and Licenses	1,057,654	1,353,000	1,363,000	10,000	0.7%
Insurance and Settlements	349,886	550,000	525,000	(25,000)	(4.5%)
Recycling Expense (Internal)	8,462	7,000	7,000	-	0.0%
Yard Waste Operating Contracts	925,000	925,000	925,000	-	0.0%
Education, Enforcement, & Recycling Contracts	1,177,932	1,512,998	1,569,000	56,002	3.7%
Other Outside Services	2,885,173	3,244,000	4,301,000	1,057,000	32.6%
Total Contracts, Services and Supplies	18,578,986	20,630,998	22,678,000	2,047,002	9.9%
Grants	153,378	462,000	1,647,000	1,185,000	256.5%
Budget Contingency	-	-	1,244,000	1,244,000	0.0%
Total Direct Expenses	33,392,827	37,381,000	42,709,000	5,328,000	14.3%

Note: Totals may not foot and cross-foot due to rounding. See page 66 for multi-year projections.

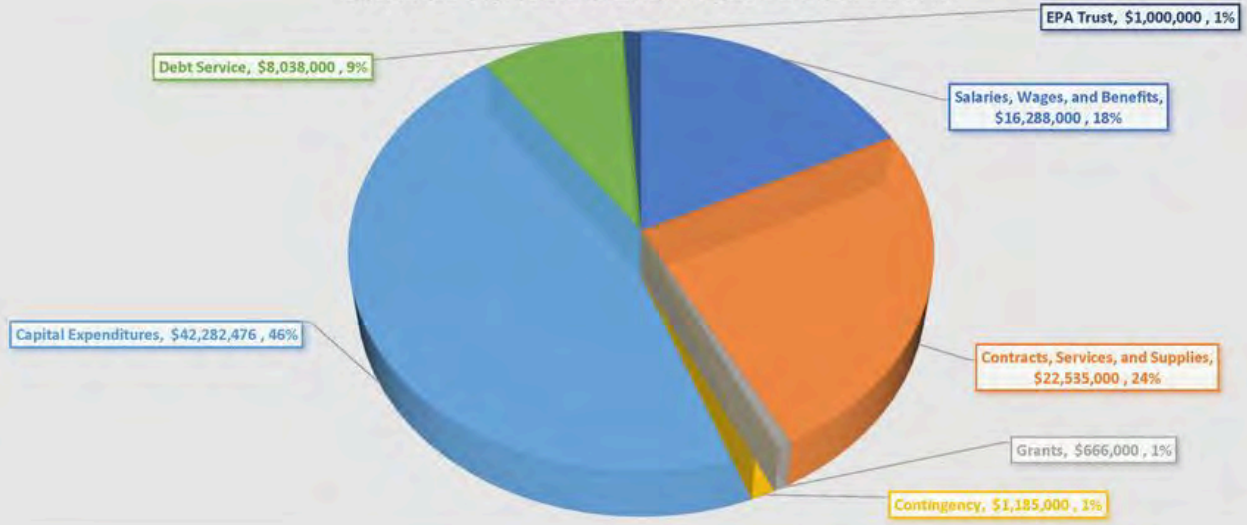
Anticipated Change in Fund Balance – Operating Fund and Program Fund

Both the Operating Fund and Program Fund are expected to decrease by more than 10%. The primary drivers are the new employees, inflations, new programs, and one-time capital expenditures. SWACO has sufficient resources on-hand to cover the budgeted expenditures but will evaluate debt-financing obligations as well as review our current investments to ensure adequate liquid cash is available.

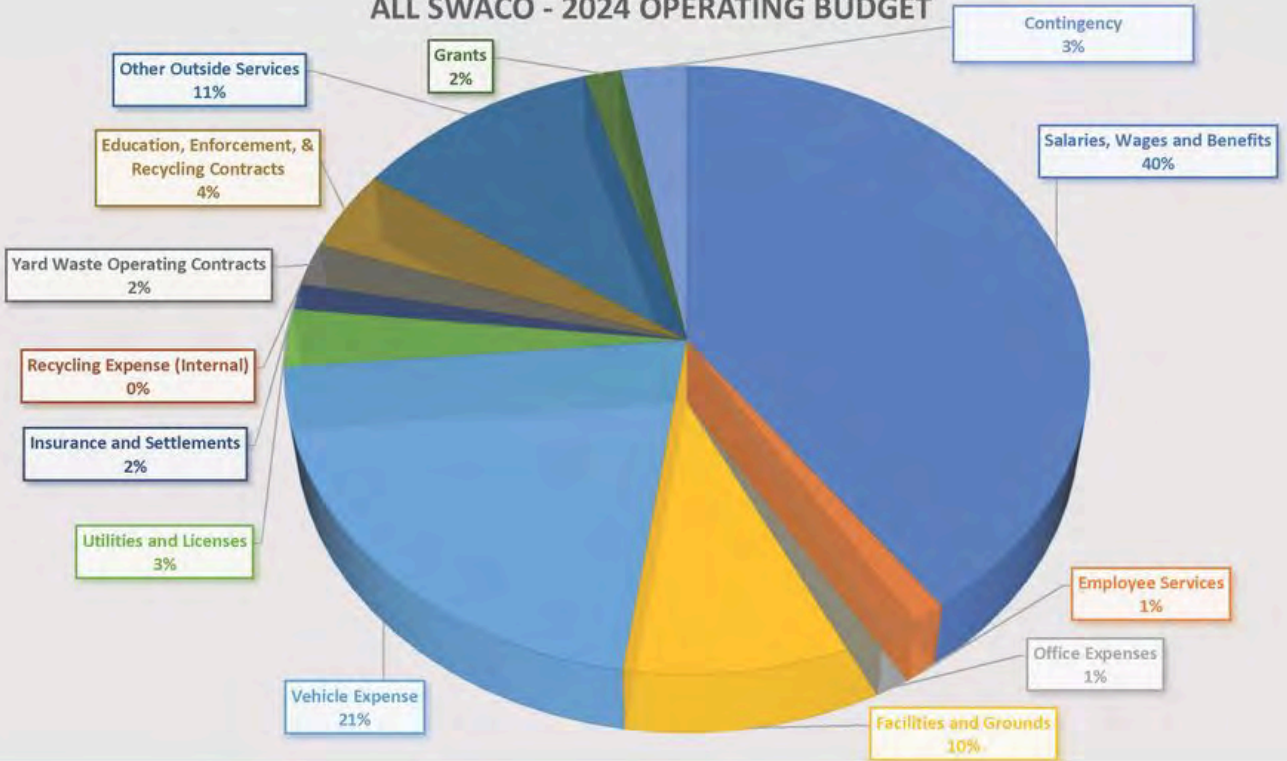
Cash Fund Balance

As documented in the "Basis of Budgeting", operating revenues and direct expenses are budgeted on an accrual basis. Additionally, as noted in the Capital Assets Policy, the capital plans are based on the outflows of resources required to support the estimated costs of capital assets to be purchased. Lastly, debt-service information included later in the SWACO Budget Book shows the principal and interest requirements. The ending balance reported represents cash balances available to support Operating Fund Reserve Policy and the Program Fund Reserve Policy in the "Policies" section of the budget book.

2024 ALL SWACO EXPENDITURES - BY CATEGORY



ALL SWACO - 2024 OPERATING BUDGET



Operating Fund

Description	2023 Actual	2024 Projected	2025 Budget	2025 Budget to 2024 Budget Variance	% Inc/(Dec) 2025 Budget to 2024 Budget
Net Revenues Estimate					
Disposal Revenue	\$ 50,197,197	\$ 50,465,000	\$ 51,278,999	\$ 813,999	1.6%
Sale of Landfill Gas	4,842,292	5,967,000	6,000,000	33,000	0.6%
Other	144,052	43,000	173,000	130,000	302.3%
Fees (less EPA/Out of Dist./Host Township)	(6,104,449)	(6,326,780)	(6,365,925)	(39,145)	0.6%
Total Net Revenues	49,079,092	50,148,220	51,086,074	937,854	1.9%
Direct Expenses					
Salaries, Wages and Benefits	13,374,138	14,300,536	15,242,144	941,608	6.6%
Contracts, Services and Supplies					
Employee Services	426,522	486,715	638,294	151,579	31.1%
Office Expenses	511,475	317,063	860,493	543,430	171.4%
Facilities and Grounds	2,908,369	3,906,000	4,698,471	792,471	20.3%
Vehicle Expense	8,006,324	7,908,896	7,515,797	(393,099)	(5.0%)
Utilities and Licenses	1,049,258	1,346,890	1,349,872	2,982	0.2%
Insurance and Settlements	349,886	550,000	525,000	(25,000)	(4.5%)
Recycling Expense (Internal)	8,462	7,000	7,000	-	0.0%
Yard Waste Operating Contracts	-	-	-	-	0.0%
Education, Enforcement, & Recycling Contracts	10,008	13,589	45,451	31,862	234.5%
Other Outside Services	1,920,607	2,309,245	3,165,370	856,125	37.1%
Total Contracts, Services and Supplies	15,190,911	16,845,398	18,805,749	1,960,351	11.6%
Grants	1,752	-	-	-	0.0%
Budget Contingency	-	-	1,244,000	1,244,000	0.0%
Total Direct Expenses	28,566,801	31,145,934	35,291,892	4,145,958	13.3%

Note: Totals may not foot and cross-foot due to rounding.

Operating Fund - Operating Expenses Overview

The Operating Fund (Fund 1) is the funding source for Operations and Administration at SWACO. Key drivers of the 2025 Operating Budget include:

Salaries, wages, and benefits - Salaries, wages, and benefit costs for Administration departments such as Accounting and Finance, Technology Solutions, Legal, and Human Resources. Operations departments include Fleet, Facilities, the Franklin County Sanitary Landfill, both Jackson Pike and Morse Road transfer stations, and other supporting departments.

Facilities and Grounds - This includes site maintenance for SWACO administrative and operations properties, aggregates and seeding for the landfill, fencing for the landfill, and other repairs to facilities.

Vehicle Expenses - Consists of unleaded fuel, diesel fuel, and compressed natural gas (CNG) used to fuel transfer trucks and yellow iron, repair parts used to repair over-the-road and off-road vehicles, costs for repairs performed by third parties, oils, lubricants, and equipment rentals.

Utilities - Electric, natural gas, and water for SWACO facilities.

Other Outside Services - Primarily used for Administration. This includes non-staff professional services and outside legal services.

Contingency - The 3% contingency is included in the Operating Fund Operating Budget.

Program Fund

Description	2023 Actual	2024 Projected	2025 Budget	2025 Budget to 2024 Budget Variance	% Inc/(Dec) 2025 Budget to 2024 Budget
Net Revenues Estimate					
Disposal Revenue	\$ 6,239,460	\$ 6,254,780	\$ 6,465,926	\$ 211,146	3.4%
Sale of Landfill Gas	-	-	-	-	0.0%
Other	41,798	212,000	1,125,000	913,000	430.7%
Fees (less EPA/Out of Dist./Host Township)	-	-	-	-	0.0%
Total Net Revenues	6,281,258	6,466,780	7,590,926	1,124,146	17.4%
Direct Expenses					
Salaries, Wages and Benefits	1,286,325	1,987,466	1,897,857	(89,609)	(4.5%)
Contracts, Services and Supplies					
Employee Services	11,957	23,285	38,705	15,420	66.2%
Office Expenses	36,914	26,937	8,507	(18,430)	(68.4%)
Facilities and Grounds	119,177	125,000	2,529	(122,471)	(98.0%)
Vehicle Expense	154,141	245,104	225,203	(19,901)	(8.1%)
Utilities and Licenses	8,396	6,110	13,128	7,018	114.9%
Insurance and Settlements	-	-	-	-	0.0%
Recycling Expense (Internal)	-	-	-	-	0.0%
Yard Waste Operating Contracts	925,000	925,000	925,000	-	0.0%
Education, Enforcement, & Recycling Contracts	1,167,924	1,499,409	1,523,550	24,141	1.6%
Other Outside Services	964,566	934,755	1,135,630	200,875	21.5%
Total Contracts, Services and Supplies	3,388,075	3,785,600	3,872,252	86,652	2.3%
Grants	151,626	462,000	1,647,000	1,185,000	256.5%
Budget Contingency	-	-	-	-	0.0%
Total Direct Expenses	4,826,026	6,235,066	7,417,109	1,182,043	19.0%

Note: Totals may not foot and cross-foot due to rounding.

Program Fund - Operating Expenses Overview

The Program Fund (Fund 3) is the funding source for Programs at SWACO. Key drivers of the 2025 Programs Operating Budget include:

Salaries, wages, and benefits - Salaries, wages, and benefit costs for Programs departments such as Programs Administration/Project Development, Food Waste, Business Recycling, Community Outreach, Public Information, Education Assistance, Landfill Tours, and Grants Administration. Also included are the HHW Convenience Center and Drop Box, which are the recycling departments managed by both Operations and Programs.

Vehicle Expenses - Consists of unleaded fuel, diesel fuel, and compressed natural gas (CNG). Primarily used to fuel the recycling trucks used by the Drop Box department plus any repairs to the recycling trucks.

Yard Waste Operating Contracts - The cost of diverting yard waste from the Franklin County Sanitary Landfill.

Education, Enforcement, and Recycling Contracts - Costs associated with education at SWACO, in local classrooms, and in other areas of the community. Enforcement costs for the Environmental Crimes Task Force ("ECTF"), and recycling costs for recyclable materials collected from the drop boxes and HHW Convenience Center, which processes hard-to-recycle materials.

Other Outside Services - This includes non-staff professional services and outside legal services.

Grants - Grants awarded to partners, including but not limited to K-12 schools, universities, non-profits, hospitals, businesses, and local communities.

Pass-Through Grants - These grants have a net \$0 impact to the budget but show up as both "Other Revenue" and "Grants" in the above table.

DEPARTMENTS AND DIVISIONS

Administration - Operating Fund

Department Number	Department Name	Funded By
Administration		
1-A-100	1A100 SWACO Administration	Fund: 1 - Operating Fund
1-A-200	1A200 Accounting & Finance	Fund: 1 - Operating Fund
1-A-300	1A300 Human Resources	Fund: 1 - Operating Fund
1-A-333	1A333 Agency Communications	Fund: 1 - Operating Fund
1-A-500	1A500 Technology Solutions	Fund: 1 - Operating Fund
1-A-700	1A700 Legislative and Legal	Fund: 1 - Operating Fund

Administration - Funded by the Operating Fund - 1-A-100

The Administration cost center accounts for all expenses related to Executive Director, Director of Administration and Administrative Assistant. The cost center also accounts for all office supplies, equipment, postage, public notices, facilities maintenance and utilities assigned to the Administration Office Building (AOB). Administration provides support for all operational functions of SWACO, our customers and citizens. Administration is responsible for planning and project management for multiple strategic projects.

Budget Summary

Budget by Category	Actual 2023	Budget 2024	Budget 2025
Salaries, Wages, and Benefits	\$ 666,038	\$ 624,178	\$ 637,086
Contracts, Services, and Supplies	373,835	673,850	853,433
Grants	1,752	0	0
Total Budgeted Expenses	1,041,625	1,298,028	1,490,519
Capital Plans			
Capital Equipment	0	0	55,000
Capital Outlays	132,404	0	0
Capital Improvements	5,907	4,500,000	8,500,000
Total Budgeted Capital	138,311	4,500,000	8,555,000
Total Expenditures	\$ 1,179,936	\$ 5,798,028	\$ 10,045,519
Department Staffing			
	2023	2024	2025
Full-Time Positions	3.0	3.0	3.0
Part-Time and Partial Positions	0.5	0.0	0.0
Total Positions Budgeted	3.5	3.0	3.0

On The Horizon

- Includes \$10,000 for a new scholarship program.
- The 2025 Capital Equipment plan includes a Chevy Blazer electronic vehicle. See the Capital Equipment Plan for additional information.
- The 2025 Capital Improvements Plan includes the new administration building and renovations to the existing administration building. See the Capital Improvements Plan for additional information.
- Continued development and deployment of SWACO strategic initiatives.

Accounting and Finance - Funded by the Operating Fund - 1-A-200

Accounting and Finance is responsible for recording and reporting revenue and expenditures in generally accepted accounting principles. As a political subdivision of the state of Ohio, Accounting and Finance is responsible for being good stewards of public funds. Providing top notch customer service to it's internal and external customers as well as providing meaningful and measurable financials to management and the Board of Trustees. Ensuring funding mechanisms are in place to expedite infrastructure, building development, and day-to-day operations is paramount to a well functioning fiscal department.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 721,869	\$ 963,275	\$ 898,983
Contracts, Services, and Supplies	1,026,444	1,676,333	1,869,312
Grants	0	0	0
Total Budgeted Expenses	1,748,313	2,639,608	2,768,295
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	974,897	0	15,000
Capital Improvements	0	0	0
Total Budgeted Capital	974,897	0	15,000
Total Expenditures	\$ 2,723,210	\$ 2,639,608	\$ 2,783,295
Department Staffing			
	2023	2024	2025
Full-Time Positions	6.0	9.0	8.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	6.0	9.0	8.0

On The Horizon

- Continued focus on diversity, equity, and inclusion.
- Procurement and implementation of a new bid software package to be used by the entire organization. This bid software is included in the Capital Outlays Plan above. See the Capital Outlays Plan for additional information.
- Vendor outreach events and communications are budgeted for 2025.
- In 2024 SWACO completed their first ever Budget Book. Additional efforts will be made to build upon the foundation laid in 2024.
- The Accounting and Finance Department will continue to seek opportunities to move towards electronic record keeping and cash payments/receipts when possible.
- Reduction in staffing due to no longer recruiting for the Grant Writer.

Human Resources - Funded by the Operating Fund - 1-A-300

Human Resources is responsible for processing payroll for all employees, recruitment of open positions, retention and engagement of current employees and employee relations. Providing top notch customer service to internal leaders, employees and external applicants. Responsible for updating and maintaining adherence to employee handbook and staying current with employment policies and trends.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 422,073	\$ 420,419	\$ 431,953
Contracts, Services, and Supplies	180,134	200,100	349,900
Grants	0	0	0
Total Budgeted Expenses	602,207	620,519	781,853
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 602,207	\$ 620,519	\$ 781,853
Department Staffing			
	2023	2024	2025
Full-Time Positions	3.0	3.0	3.0
Part-Time and Partial Positions	0.5	0.5	0.5
Total Positions Budgeted	3.5	3.5	3.5

On The Horizon

- Enhancement of utilization of Dayforce including consideration of the Learning Management System.
- Increased demands of professional development around DEI including partnership with Raising the Bar.
- Intentional focus on other DEI initiatives which have increased employee services and other related categories.

Agency Communications - Funded by the Operating Fund - 1-A-333

Agency communications is responsible for supporting the day-to-day communication needs of the Executive Director and the Administration and Operational Departments helping to ensure programmatic success and reaching organizational goals.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 83,733	\$ 137,713	\$ 302,648
Contracts, Services, and Supplies	209,362	235,850	312,500
Grants	0	0	0
Total Budgeted Expenses	293,095	373,563	615,148
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 293,095	\$ 373,563	\$ 615,148
Department Staffing*			
	2023	2024	2025
Full-Time Positions	0.0	0.0	2.0
Part-Time and Partial Positions	0.7	1.1	0.0
Total Positions Budgeted	0.7	1.1	2.0

**Note: Employees are no longer being split in 2025. Total staffing for 1-A-333 and 3-D-333 combined remains unchanged from 2024 to 2025.*

On The Horizon

- Reinstate the publication and sharing of a Community Impact Report to improve the level of customer service and transparency SWACO provides the public regarding our efforts and outreach.
- Stronger collaboration with Human Resources to create an ad campaign to position SWACO as an employer of choice and raise awareness of employment opportunities.
- New support for a summer intern in the communications and marketing field.
- Continuation and growth of Waste ED podcast.
- Continuation and increase of the number of SWACO materials available in multiple languages.
- Continued support of strategic partnerships at Cols Metro Club, the Grove City Chamber, MORPC and Experience Columbus

Technology Solutions - Funded by the Operating Fund - 1-A-500

Technology Solutions is responsible for maintaining SWACO's effectiveness and efficiency by defining, delivering, and supporting strategic plans for implementing information systems technology. This includes strategic technology projects, cyber-security monitoring, and supporting internal customers via an I.T. Help Desk. Providing top notch customer service to it's internal and external customers as well as providing meaningful and measurable technology solutions to management and the Board of Trustees.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 372,707	\$ 377,634	\$ 384,411
Contracts, Services, and Supplies	531,710	742,050	949,050
Grants	0	0	0
Total Budgeted Expenses	904,417	1,119,684	1,333,461
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	423,299	350,000	0
Capital Improvements	0	0	0
Total Budgeted Capital	423,299	350,000	0
Total Expenditures	\$ 1,327,716	\$ 1,469,684	\$ 1,333,461
Department Staffing			
	2023	2024	2025
Full-Time Positions	3.0	3.0	3.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	3.0	3.0	3.0

On The Horizon

- Cyber Security Penetration Test and Vulnerability Scan: ensure SWACO is cyber-safe from malicious hackers that threaten the safety of SWACO's network and data.
- Device Refresh: replace aging laptops/PCs to lower total cost of ownership, take advantage of newer hardware components and enhanced security.
- Project Management Software: procure and implement a formal Project Management software to manage SWACO projects.

Legal - Funded by the Operating Fund - 1-A-700

The Legal Department is responsible for overseeing all legal affairs for SWACO and setting the Authority's legal policy. Legal oversight includes advising the Board, Executive Director and staff on day-to-day matters, negotiating contracts, as well as directing and managing outside counsel. There are currently 3 employees: Director of Legal Affairs, Senior Staff Attorney and Management Analyst. The Senior Staff Attorney also serves as Secretary for the Board of Trustees.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 470,491	\$ 467,600	\$ 476,793
Contracts, Services, and Supplies	233,091	520,996	636,115
Grants	0	0	0
Total Budgeted Expenses	703,582	988,596	1,112,908
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 703,582	\$ 988,596	\$ 1,112,908
Department Staffing			
	2023	2024	2025
Full-Time Positions	3.0	3.0	3.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	3.0	3.0	0.0

On The Horizon

- Improve efficiencies in the contract flow and execution by implementing secured contract management software and electronic signatures.
- To foster a diverse workforce, drive innovation and advance sustainable solutions for SWACO's District by developing and implementing a scholarship program providing financial assistance to the next generation of employees in the waste industry.
- Work towards developing an economic development plan with Grove City for the property located to the north of the FCSL that furthers SWACO's vision, mission and core values.

Department Number	Department Name	Funded By
Operations		
1-O-100	10100 Operations General Administration	Fund: 1 - Operating Fund
1-O-110	10110 Fleet Maintenance	Fund: 1 - Operating Fund
1-O-120	10120 Facilities Maintenance	Fund: 1 - Operating Fund
1-O-200	10200 FC Landfill Operations	Fund: 1 - Operating Fund
1-O-204	10204 Gas System	Fund: 1 - Operating Fund
1-O-205	10205 No Tarp Fee	Fund: 1 - Operating Fund
1-O-400	10400 Transfer Station General	Fund: 1 - Operating Fund
1-O-405	10405 Jackson Pike Transfer Station	Fund: 1 - Operating Fund
1-O-410	10410 Morse Road Transfer Station	Fund: 1 - Operating Fund
1-O-415	10415 Georgesville Road Transfer Station	Fund: 1 - Operating Fund
1-O-950	10950 Model Landfill	Fund: 1 - Operating Fund
1-O-620	10620 Drop Box Depreciation	Fund: 1 - Operating Fund

Operations General & Admin - Funded by the Operating Fund - 1-O-100

Operations General and Administration is focused on supporting operations in providing safety, operations support, and project management support. OPS administration leadership seeks continuous improvements within the operating units for gained efficiencies and to help maintain exceptional service and District fees. The team continues a heavy focus on safety initiatives for 2025. The management team will set goals for more interaction with employees on safety. As the supply chain tightens, there is a focus on purchasing components needed to repair mainline equipment. Parts and components continue to be hard to buy.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 217,564	\$ 287,343	\$ 458,447
Contracts, Services, and Supplies	131,793	775,147	1,508,144
Grants	0	50,000	0
Total Budgeted Expenses	349,357	1,112,490	1,966,591
Capital Plans			
Capital Equipment	0	0	80,000
Capital Outlays	0	0	500,000
Capital Improvements	0	0	2,200,000
Total Budgeted Capital	0	0	2,780,000
Total Expenditures	\$ 349,357	\$ 1,112,490	\$ 4,746,591
Department Staffing			
	2023	2024	2025
Full-Time Positions	2.0	2.0	3.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	2.0	2.0	3.0

On The Horizon

- The Operations General and Administration Department now contains the budget and expenses related to the new fleet and operations building that services multiple departments in Operations.
- Operations General and Administration includes the budget for the Safety Manager and the supporting safety expenses.
- The 2025 Capital Equipment plan includes an F-150 Lightening. See the Capital Equipment Plan for additional information.
- The 2025 Capital Outlays Plan includes the wayfinding sign project for all of Operations. The number and nature of signs will be determined by the study that will be completed by external subject matter experts and SWACO team members. See the Capital Outlays Plan for additional information.
- The 2025 Capital Improvements Plan includes a CNG fill station at the new operations building that is now included in Operations General and Administration. See the Capital Improvements Plan for additional information.

Fleet Maintenance - Funded by the Operating Fund - 1-O-110

As an internal service provider, the Fleet Maintenance team is primarily responsible for all the maintenance and repairs for trucks and equipment for both transfer stations and all light duty vehicles and support equipment for the landfill. The team is also responsible for the maintenance and repairs of the Drop Box front-load recycling trucks. These accomplishments further support SWACO's Operations Team in their support of managing the solid waste for our customers at all locations served by SWACO.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 1,251,940	\$ 1,376,372	\$ 1,590,160
Contracts, Services, and Supplies	419,381	420,975	286,707
Grants	0	0	0
Total Budgeted Expenses	1,671,321	1,797,347	1,876,867
Capital Plans			
Capital Equipment	77,336	0	14,500
Capital Outlays	207,505	0	0
Capital Improvements	19,825,873	2,536,511	0
Total Budgeted Capital	20,110,714	2,536,511	14,500
Total Expenditures	\$ 21,782,035	\$ 4,333,858	\$ 1,891,367
Department Staffing			
	2023	2024	2025
Full-Time Positions	11.0	12.0	13.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	11.0	12.0	13.0

On The Horizon

- Moved Facilities and Grounds expenses that historically would have been posted to Fleet (1-O-110) to Operations General and Administration (1-O-100) due to new Operations facility that is shared by multiple departments.
- The 2025 Fleet Operating Budget remains consistent with the previous year, with no major adjustments made. This conservative approach allows our Fleet department to maintain service levels and support daily operations without significant changes in spending.
- The change in staff is adding an additional Fleet Mechanic. Note that this position was repurposed and is not a new headcount for SWACO.

Facilities Maintenance - Funded by the Operating Fund - 1-O-120

As an internal service provider, the Facility Maintenance team is primarily responsible for all the maintenance and repairs for all SWACO facilities, landfill structures, grounds and rental properties. These accomplishments further support SWACO's Operations Team in their support of managing the solid waste for our customers at all locations served by SWACO.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 483,228	\$ 714,396	\$ 653,253
Contracts, Services, and Supplies	60,373	56,837	66,119
Grants	0	0	0
Total Budgeted Expenses	543,601	771,233	719,372
Capital Plans			
Capital Equipment	11,685	165,000	19,000
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	11,685	165,000	19,000
Total Expenditures	\$ 555,286	\$ 936,233	\$ 738,372
Department Staffing			
	2023	2024	2025
Full-Time Positions	5.0	7.0	6.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	5.0	7.0	6.0

On The Horizon

- SWACO filled the role of Facilities Manager in late 2023. The Facilities Manager participated in the 2025 Operating Budget process for the first time. Note that this department is fully staffed for 2025.
- There is \$19k in the CEP for a snow blade for the facilities tractor. This will be used to clear the new operations/fleet parking lot in the winter.
- The facilities department will continue to provide service to all departments at SWACO by keeping up with preventative maintenance items and timely response to issues.

Franklin County Sanitary Landfill - Funded by the Operating Fund - 1-O-200

The Landfill Operations Department is responsible for overseeing the daily operations. This includes handling the inbound waste from the public and transfer stations. This includes maintaining the proper contracts to provide products and services necessary for spreading and compacting waste, maintain adequate truck access for customers, maintain the proper amount of equipment to operate the site, and maintain the engineering components of the landfill to meet or exceed OEPA regulations. The Landfill Operations department consists of 37 full-time employees.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 4,388,046	\$ 4,593,982	\$ 4,584,036
Contracts, Services, and Supplies	7,500,495	7,902,965	8,359,269
Grants	0	0	0
Total Budgeted Expenses	11,888,541	12,496,947	12,943,305
Capital Plans			
Capital Equipment	879,276	4,330,000	2,535,000
Capital Outlays	93,677	0	534,000
Capital Improvements	1,942,437	16,622,101	15,589,588
Total Budgeted Capital	2,915,390	20,952,101	18,658,588
Total Expenditures	\$ 14,803,931	\$ 33,449,048	\$ 31,601,893
Department Staffing*			
	2023	2024	2025
Full-Time Positions	35.0	38.0	37.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	35.0	38.0	37.0

**Note: Employees are periodically shifted between Landfill, Jackson Pike, and Morse Road depending on operational needs.*

On The Horizon

- The 2025 CEP provides capitol funds for three bulldozer rebuilds, a new tipper, and support equipment. These upgrades will enhance our ability to manage waste efficiently and extend the life of critical machinery, reducing costly downtime.
- The 2025 COP includes a fire monitoring system that will allow staff to detect and respond to fire threats swiftly, ensuring greater safety and protection of our assets. The plan also includes additional portable litter fence panels that will help control blowing litter, improving environmental conditions and keeping surrounding areas clean.
- Department Staffing - There were headcount adjustments across Operations departments. This involved correcting allocations of existing Operations staff only. No new staff were been added between 2024 and 2025.
- The entrance road repairs will continue in 2025. Portions of the road was repaired in 2024, but additional locations need repairs.

Gas System - Funded by the Operating Fund - 1-O-204

The Compliance Team is responsible for maintaining regulatory compliance at SWACO facilities. The Compliance & Engineering Team contains the Environmental Manager, two (2) Environmental Project Administrators, the Compliance Supervisor, and four (4) Environmental Compliance Technicians (“ECT”). Only the Compliance Supervisor and ECT’s labor are budgeted in 1-O-204, the remaining personnel are in 1-O-200. The 1-O-204 budget specifically deals with the operation of the landfill gas collection and control system (“GCCS”) at the Franklin County Sanitary Landfill (“FCSL”). In addition to being a compliance requirement, the GCCS is also a source of revenue for SWACO. SWACO sends the collected landfill gas to a third party run high BTU facility, Archaea Energy. The Archaea Energy Plant cleans and sells the gas and SWACO receives royalty payments on the gas. The contract with Archaea Energy is managed under 1-O-204.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 497,940	\$ 545,365	\$ 569,753
Contracts, Services, and Supplies	435,906	444,784	538,146
Grants	0	0	0
Total Budgeted Expenses	933,846	990,149	1,107,899
Capital Plans			
Capital Equipment	0	27,250	35,000
Capital Outlays	0	17,500	100,000
Capital Improvements	0	84,872	2,087,418
Total Budgeted Capital	0	129,622	2,222,418
Total Expenditures	\$ 933,846	\$ 1,119,771	\$ 3,330,317

Department Staffing	2023	2024	2025
Full-Time Positions	5.0	5.0	5.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	5.0	5.0	5.0

On The Horizon

- The compliance team has funds in the capital equipment plan to replace a UTV with a more suitable model in 2025.
- The capital outlay plan includes funds to install smart wellheads at various locations around the perimeter gas header. These smart wellheads will allow the compliance team to have real-time remote monitoring of the gas system, which will help maximize collection.
- The CIP includes annual GCCS Construction and dewatering improvements, as it does every year.
- The department's goal is to continue to provide compliance and maintenance services to the landfill, and to maintain gas pro forma to the Archaea Energy Plant.
- The department is currently in the process of finding a replacement of a full time environmental compliance technician.

No Tarp - Funded by the Operating Fund - 1-O-205

This department services to track the amount of "no tarp" fees received by SWACO and also any expenditures made to help cleanup litter in the district. This department was created in 2024, therefore 2025 will be the first year this department is included in the Operating Budget.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	0	0	0
Grants	0	0	0
Total Budgeted Expenses	0	0	0
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ -	\$ -	\$ -

Department Staffing	2023	2024	2025
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- SWACO will continue to charge "no tarp" fees to reduce the amount of waste blown out of vehicles headed to SWACO facilities.
- The funds collected from "no tarp" fees may be used to help clean-up the areas surrounding SWACO facilities or elsewhere in the district.

Model Landfill - Funded by the Operating Fund - 1-O-950

Budget 1-O-950 is for maintaining the closed Model Landfill. The goal for the compliance and engineering team is to keep this closed facility in compliance. Additionally, the former clubhouse, garage, and parking lot all need continued attention as these facilities age. The 2025 budget addresses the ongoing maintenance needs of all these items.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	190,054	218,530	318,191
Grants	0	0	0
Total Budgeted Expenses	190,054	218,530	318,191
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	35,453	250,000	0
Total Budgeted Capital	35,453	250,000	0
Total Expenditures	\$ 225,507	\$ 468,530	\$ 318,191
Department Staffing			
	2023	2024	2025
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- In addition to the normal maintenance of the closed landfill, funds have been included to address repairing down chutes at the garage and clubhouse, sealing the parking lot, and replacing some furniture in the clubhouse.

Transfer Administration - Funded by the Operating Fund - 1-O-400

The SWACO Operations Department oversees the Transfer Stations. The facilities receive, and transport waste to FCSL. The City of Columbus and area commercial haulers deliver the waste to the transfer facilities. This includes receiving, loading and transporting the waste to FCSL. The Operations Dept maintains the proper contracts to provide products and services necessary to meet or exceed OEPA regulations.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 123,190	\$ 119,018	\$ 143,134
Contracts, Services, and Supplies	24,176	10,665	10,401
Grants	0	0	0
Total Budgeted Expenses	147,366	129,683	153,535
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 147,366	\$ 129,683	\$ 153,535
Department Staffing*			
	2023	2024	2025
Full-Time Positions	0.0	0.0	1.0
Part-Time and Partial Positions	0.8	0.8	0.0
Total Positions Budgeted	0.8	0.8	1.0

*Note: Employees are no longer being split in 2025. Staffing remains unchanged for 1-O-400 from 2024 to 2025.

On The Horizon

- Department Staffing - There were headcount adjustments across Operations departments. This involved correcting allocations of existing Operations staff only. No new staff were been added between 2024 and 2025.

Jackson Pike Transfer Station - Funded by the Operating Fund - 1-O-405

The SWACO Operations Department oversees the Jackson Pike Transfer Station. This facility receives and transports waste to FCCL. The City of Columbus and area commercial haulers deliver the waste to this facility. This includes receiving, loading and transporting the waste to FCCL. The Operations Dept maintains the proper contracts to provide products and services necessary to meet or exceed OEPA regulations. The Jackson Pike Transfer Station Team consists of 16 full-time employees.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 1,663,279	\$ 1,705,103	\$ 1,742,925
Contracts, Services, and Supplies	1,558,365	1,927,595	1,921,191
Grants	0	0	0
Total Budgeted Expenses	3,221,644	3,632,698	3,664,116
Capital Plans			
Capital Equipment	723,274	0	1,250,000
Capital Outlays	300,190	0	162,500
Capital Improvements	0	1,250,000	0
Total Budgeted Capital	1,023,464	1,250,000	1,412,500
Total Expenditures	\$ 4,245,108	\$ 4,882,698	\$ 5,076,616
Department Staffing*			
	2023	2024	2025
Full-Time Positions	13.0	18.0	16.0
Part-Time and Partial Positions	0.5	0.0	0.0
Total Positions Budgeted	13.5	18.0	16.0

**Note: Employees are periodically shifted between Landfill, Jackson Pike, and Morse Road depending on operational needs.*

On The Horizon

- The CEP includes new trucks, trailers, and a loader. These upgrades will maintain low downtime, lower maintenance costs, and continue to give us the ability to transport waste efficiently.
- The COP provides a fire detection and suppression system that will provide real-time monitoring and rapid response to potential fire hazards at the Morse Road Transfer Station.
- Department Staffing - There were headcount adjustments across Operations departments. This involved correcting allocations of existing Operations staff only. No new staff were been added between 2024 and 2025.

Morse Road Transfer Station - Funded by the Operating Fund - 1-O-410

The SWACO Operations Department oversees the Morse Road Transfer Station. This facility receives and transports waste to FCSL. The City of Columbus and area commercial haulers deliver the waste to this facility. This includes receiving, loading and transporting the waste to FCSL. The Operations Dept maintains the proper contracts to provide products and services necessary to meet or exceed OEPA regulations.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 2,012,040	\$ 1,968,138	\$ 2,468,636
Contracts, Services, and Supplies	2,301,024	2,340,864	2,262,555
Grants	0	0	0
Total Budgeted Expenses	4,313,064	4,309,002	4,731,191
Capital Plans			
Capital Equipment	723,274	0	2,780,000
Capital Outlays	0	0	405,250
Capital Improvements	410,727	10,314,242	11,136,568
Total Budgeted Capital	1,134,001	10,314,242	14,321,818
Total Expenditures	\$ 5,447,065	\$ 14,623,244	\$ 19,053,009
Department Staffing*			
	2023	2024	2025
Full-Time Positions	18.0	20.0	23.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	18.0	20.0	23.0

**Note: Employees are periodically shifted between Landfill, Jackson Pike, and Morse Road depending on operational needs.*

On The Horizon

- This facility will be undergoing a large construction project in 2025 and 2026 that will improve the efficiency and surface water management.
- The COP provides a fire detection and suppression system that will provide real-time monitoring and rapid response to potential fire hazards at the Morse Road Transfer Station.
- The CEP provides new trucks, trailers, and a loader. These upgrades will maintain low downtime, lower maintenance costs, and continue to give us the ability to transport waste efficiently..
- Department Staffing - There were headcount adjustments across Operations departments. This involved correcting allocations of existing Operations staff only. No new staff were been added between 2024 and 2025.

Georgesville Road Transfer Station - Funded by the Operating Fund - 1-O-415

The Georgesville Road Transfer Station was permanently closed in April of 2013. SWACO incurs some costs for security and grounds maintenance/upkeep. The 2025 Capital Improvements Plan ("CIP") includes funding for additional capital improvements at Georgesville Road.

Budget Summary

	Actual 2023	Budget 2024		Budget 2025
Budget by Category				
Salaries, Wages, and Benefits	\$ -	\$ -	\$	-
Contracts, Services, and Supplies	14,768	12,857		14,669
Grants	0	0		0
Total Budgeted Expenses	14,768	12,857		14,669
Capital Plans				
Capital Equipment	0	0		0
Capital Outlays	0	0		0
Capital Improvements	0	400,000		400,000
Total Budgeted Capital	0	400,000		400,000
Total Expenditures	\$ 14,768	\$ 412,857	\$	414,669
Department Staffing				
	2023	2024		2025
Full-Time Positions	0.0	0.0		0.0
Part-Time and Partial Positions	0.0	0.0		0.0
Total Positions Budgeted	0.0	0.0		0.0

On The Horizon

- The 2025 Capital Improvements Plan ("CIP") includes \$400,000 for the design work related to a partnership for a new transfer station with the City of Columbus.

Department Number	Department Name	Funded By
Programs		
3-D-100	3D100 District Admin and General	Fund: 3 - Program Fund
3-D-116	3D116 Business Recycling	Fund: 3 - Program Fund
3-D-310	3D310 Community Outreach	Fund: 3 - Program Fund
3-D-331	3D331 Outreach	Fund: 3 - Program Fund
3-D-333	3D333 Public Information	Fund: 3 - Program Fund
3-D-603	3D603 Education Assistance	Fund: 3 - Program Fund
3-D-604	3D604 Tours Education	Fund: 3 - Program Fund
3-D-616	3D616 Food Waste	Fund: 3 - Program Fund
3-D-617	3D617 Grants Admin	Fund: 3 - Program Fund
3-O-600	3O600 Yard Waste Composting	Fund: 3 - Program Fund
3-O-610	3O610 HHW Collection	Fund: 3 - Program Fund
3-O-612	3O612 Recycling Convenience Center (RCC)	Fund: 3 - Program Fund
3-O-620	3O620 Residential Drop-Off Recycling	Fund: 3 - Program Fund

District Administration - Funded by the Program Fund - 3-D-100

This budget supports administration of all of the programs implemented by the Innovation and Programs team. This includes administrative staff, annual reporting functions, technical support, and pilot programs and initiatives that address emerging waste streams or address multiple program areas. In 2025, this includes conducting a waste characterization study and funding for research or pilot projects associated with hard to recycle materials such as textiles, hospital waste, or shrink wrap.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 179,578	\$ 309,027	\$ 355,051
Contracts, Services, and Supplies	36,354	246,224	252,568
Grants	95,584	0	0
Total Budgeted Expenses	311,516	555,251	607,619
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 311,516	\$ 555,251	\$ 607,619

Department Staffing	2023	2024	2025
Full-Time Positions	1.0	2.0	2.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	2.0	2.0

On The Horizon

- Four season waste characterization study, conducted approximately every 5 years.
- Data collection for Ohio EPA Annual District Report.
- Potential pilot projects to address emerging or hard to recycle materials.

Solid Waste Management Plan Update - Funded by the Program Fund - 3-D-105

SWACO is required to update its Solid Waste Management Plan every five years. The most recent plan was approved in 2024. No associated work anticipated in 2025.

Budget Summary

	Actual 2023		Budget 2024		Budget 2025	
Budget by Category						
Salaries, Wages, and Benefits	\$	-	\$	-	\$	-
Contracts, Services, and Supplies		50,263		26,000		0
Grants		0		0		0
Total Budgeted Expenses		50,263		26,000		0
Capital Plans						
Capital Equipment		0		0		0
Capital Outlays		0		0		0
Capital Improvements		0		0		0
Total Budgeted Capital		0		0		0
Total Expenditures	\$	50,263	\$	26,000	\$	-
Department Staffing						
		2023		2024		2025
Full-Time Positions		0.0		0.0		0.0
Part-Time and Partial Positions		0.0		0.0		0.0
Total Positions Budgeted		0.0		0.0		0.0

On The Horizon

The current solid waste management plan was approved 07/11/2024. The next draft plan is due on 07/11/2029, and plan preparation will start 04/11/2028.

Business Recycling - Funded by the Program Fund - 3-D-116

Business Recycling is a part of the Innovations and Programs Team and is responsible for helping the Commercial and Business sector increase diversion of recyclable material from the landfill. This is done by offering Business Support Services such as technical assistance, our Business Recycling Tool Kit (a best practices and "how to" guide for starting a business recycling program), and our Business Recycling Champion program, which offers financial incentives for starting recycling programs in this sector.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 118,960	\$ 232,551	\$ 223,681
Contracts, Services, and Supplies	64,971	202,674	162,500
Grants	0	0	1,025,000
Total Budgeted Expenses	183,931	435,225	1,411,181
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 183,931	\$ 435,225	\$ 1,411,181
Department Staffing			
	2023	2024	2025
Full-Time Positions	1.0	2.0	2.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	2.0	2.0

On The Horizon

- Implementation of new version of the Business Recycling Champions program that will streamline the process of receiving recycling containers and incentive support.
- Deployment of multi-family toolkits to help start recycling programs in the multi-family sector and educate residents on proper recycling.
- Piloting an equipment grant for businesses.
- Potential for 6 or 7 Ohio EPA Market Development pass-through grants.

Community Outreach - Funded by the Program Fund - 3-D-310

Franklin County has 41 communities (cities, villages, and townships) that are served by the Solid Waste Authority of Central Ohio. Community Outreach is to provide programs to help communities meet their diversion goals and that of SWACO. The Communities Program Administrator is a role inside the Innovations and Programs group and assists communities with a wide variety of programs and initiatives, including the Community Consortium program, community Cart Grants, and community Recycle Right campaigns.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 57,643	\$ 118,251	\$ 97,088
Contracts, Services, and Supplies	67,032	640,874	529,195
Grants	(280)	150,000	135,000
Total Budgeted Expenses	124,395	909,125	761,283
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	33,000	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	33,000	0
Total Expenditures	\$ 124,395	\$ 942,125	\$ 761,283
Department Staffing			
	2023	2024	2025
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- All three Community Consortium groups will be active in 2025 (25 communities in total). The outcome will be new publicly-bid contracts for trash, recycling, and yard waste services.
- Cart grants have been improved and will be available to all communities that do not currently use recycling carts for collection of materials.
- Exploring pilot programs in 2025 for local collection of household hazardous waste ("HHW").

Outreach - Funded by the Program Fund - 3-D-331

Provide outreach, education and other in-person engagements to District stakeholders through tabling, presentations, and other relevant networking/educational events. Promote awareness of the diversion services and programs provided by SWACO and seek out new partnership/opportunities for collaboration.

Budget Summary

Budget by Category	Actual 2023	Budget 2024	Budget 2025
Salaries, Wages, and Benefits	\$ 77,005	\$ 112,809	\$ 119,624
Contracts, Services, and Supplies	55,027	59,050	39,950
Grants	8,354	10,000	10,000
Total Budgeted Expenses	140,386	181,859	169,574
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 140,386	\$ 181,859	\$ 169,574
Department Staffing	2023	2024	2025
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- A new style of recycling bin will be utilized for the Container Loan Program.
- Community equipment grant will continue to be marketed to communities.
- Recycling ambassador program will be explored.

Public Information - Funded by the Program Fund - 3-D-333

The Public Information budget supports the day to day and special program projects funded by the Gen Fee. The budget provides for the communication needs within the Innovation & Programs Department which are not planned for in another Gen Fee program budget. Examples of items included in this budget are graphic design and advertising for Earth Month and America Recycles Day activities, and other special events (like back to school and the green holiday guide).

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 160,875	\$ 255,753	\$ 132,908
Contracts, Services, and Supplies	456,554	143,475	83,000
Grants	0	0	0
Total Budgeted Expenses	617,429	399,228	215,908
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	15,000
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	15,000
Total Expenditures	\$ 617,429	\$ 399,228	\$ 230,908
Department Staffing			
	2023	2024	2025
Full-Time Positions	0.0	0.0	1.0
Part-Time and Partial Positions	1.3	1.9	0.0
Total Positions Budgeted	1.3	1.9	1.0

**Note: Employees are no longer being split in 2025. Total staffing for 1-A-333 and 3-D-333 combined remains unchanged from 2024 to 2025.*

On The Horizon

- Create a series of waste reduction and reuse educational videos and release via social to support a new Waste Reduction & Reuse Advertising campaign.
- Purchase seasonal advertising to promote low waste and proper recycling around Earth Day, Back to School, America Recycles Day, and other holidays.
- Update RecycleRight.org to continue to improve user experience.

Education Assistance - Funded by the Program Fund - 3-D-603

SWACO's Education Assistance Program includes dollars to support recycling, training, and education activities and resources; and to provide technical and legal assistance for SWACO's School Consortium Program for Franklin County schools.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 129,942	\$ 128,106	\$ 122,589
Contracts, Services, and Supplies	35,566	63,400	78,135
Grants	0	0	0
Total Budgeted Expenses	165,508	191,506	200,724
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 165,508	\$ 191,506	\$ 200,724
Department Staffing			
	2023	2024	2025
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- Creation of a new digital flyer for school districts to promote SWACO school resources.
- Best practices videos for custodial staff training.
- Focus on school district-wide implementation of School Recycling Champions program.

Tours Education - Funded by the Program Fund - 3-D-604

SWACO provides landfill tours to schools, residents, business and other stakeholders to educate them on the operations of the facility and the importance of diverting material from landfill disposal.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 115,836	\$ 70,157	\$ 94,427
Contracts, Services, and Supplies	23,845	60,300	29,265
Grants	0	0	0
Total Budgeted Expenses	139,681	130,457	123,692
Capital Plans			
Capital Equipment	0	135,000	0
Capital Outlays	0	0	0
Capital Improvements	89,055	0	0
Total Budgeted Capital	89,055	135,000	0
Total Expenditures	\$ 228,736	\$ 265,457	\$ 123,692
Department Staffing			
	2023	2024	2025
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- With the temporary Education Resource Center fully functioning it is anticipated that there will be additional demand for tours in 2025, compared to 2024.
- Exploring creation of an interactive landfill tour video that could be available on our web site.

Food Waste - Funded by the Program Fund - 3-D-616

SWACO coordinates food waste reduction and diversion activities within the District including the Save More Than Food campaign, food waste resources for food businesses and schools, food rescue activities, and engagement activities with the Central Ohio Food Waste Initiative.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 67,145	\$ 166,823	\$ 147,802
Contracts, Services, and Supplies	323,237	432,500	379,300
Grants	0	50,000	35,000
Total Budgeted Expenses	390,382	649,323	562,102
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	500,000	0
Total Budgeted Capital	0	500,000	0
Total Expenditures	\$ 390,382	\$ 1,149,323	\$ 562,102

Department Staffing	2023	2024	2025
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.5	0.5
Total Positions Budgeted	1.0	1.5	1.5

On The Horizon

- Creation of a financial incentive program to help businesses start food waste composting.
- Creation of a targeted grant for Food Waste drop-offs to make it easier for communities to offer these programs.
- Develop models for curbside organics collection to support the numerous communities that are interested in implementing curbside collection.

Grants Administration - Funded by the Program Fund - 3-D-617

The Grants Administration budget department is newly established. Previously, the total amount for grant expenditures was included in the District Administration budget. With the goal of expanding SWACO's grant offerings, SWACO will be dedicating more staff time and resources to managing the grant programs. In addition to the improvement and expansion of the existing grant offerings SWACO staff are evaluating larger grants specific to schools/universities and market development grants for recycling businesses.

Budget Summary

Budget by Category	Actual 2023	Budget 2024	Budget 2025
Salaries, Wages, and Benefits	\$ -	\$ 110,515	\$ 131,604
Contracts, Services, and Supplies	0	6,200	56,800
Grants	47,968	406,000	442,000
Total Budgeted Expenses	47,968	522,715	630,404
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 47,968	\$ 522,715	\$ 630,404
Department Staffing			
	2023	2024	2025
Full-Time Positions	0.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	1.0	1.0

On The Horizon

- Community Waste Reduction Grants to support a variety of community and non-profit organizations.
- Targeted grants to support partnership with the Ohio Hospital Association.
- Potential for Special Project Grant to the Ohio Expo Center to improve recycling at the Ohio State Fair .

Environmental Crimes Task Force - Funded by the Program Fund - 3-D-800

The ECTF is a multi-agency task force designed to identify, investigate, and prosecute environmental crimes.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	256,950	272,291	299,725
Grants	0	0	0
Total Budgeted Expenses	256,950	272,291	299,725
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 256,950	\$ 272,291	\$ 299,725
Department Staffing			
	2023	2024	2025
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- Continued implementation of the ECTF program with an emphasis on expanded outreach and promotion of the
- Exploring use of upgraded surveillance cameras to monitor and investigate open dumping locations.

Yard Waste - Funded by the Program Fund - 3-O-600

This budget supports SWACO's existing yard waste processing contracts, which allow communities and residents to compost yard waste at a greatly reduced cost, resulting in significant diversion of organic material from the landfill. The budget also supports analysis and planning for investments to assure sustainable composting in the future.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	925,000	925,000	950,000
Grants	0	0	0
Total Budgeted Expenses	925,000	925,000	950,000
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	500,000
Total Budgeted Capital	0	0	500,000
Total Expenditures	\$ 925,000	\$ 925,000	\$ 1,450,000
Department Staffing			
	2023	2024	2025
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- Public education in cooperation with contracted service providers to reduce contamination in residential curbside yard waste collection

Household Hazardous Waste - Funded by the Program Fund - 3-O-610

This budget supports permanent and mobile collection events to collect household hazardous waste (HHW) from residents and keep the material out of the landfill.

Budget Summary

	Actual 2023		Budget 2024		Budget 2025
Budget by Category					
Salaries, Wages, and Benefits	\$	-	\$	-	\$
Contracts, Services, and Supplies		655,867		726,000	680,500
Grants		0		0	0
Total Budgeted Expenses		655,867		726,000	680,500
Capital Plans					
Capital Equipment		0		0	0
Capital Outlays		0		0	0
Capital Improvements		0		0	0
Total Budgeted Capital		0		0	0
Total Expenditures	\$	655,867	\$	726,000	\$

	2023		2024		2025
Department Staffing					
Full-Time Positions		0.0		0.0	0.0
Part-Time and Partial Positions		0.0		0.0	0.0
Total Positions Budgeted		0.0		0.0	0.0

On The Horizon

- Promotion of expanded hours of operation of the permanent HHW site.
- Collection of additional non-hazardous materials at the permanent location.

Recycling Convenience Center - Funded by the Program Fund - 3-O-612

The Recycling Convenience Center ("RCC") was opened in November of 2023. The current Recycling Convenience Center is located next to the Jackson Pike Transfer Station and is open to the public. The Recycling Convenience Center helps residents and businesses recycling and/or dispose of materials not accepted at the landfill and would be considered hard to recycle.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 15	\$ 88,305	\$ 77,397
Contracts, Services, and Supplies	46,158	75,000	23,934
Grants	0	0	0
Total Budgeted Expenses	46,173	163,305	101,331
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	35,500
Capital Improvements	32,237	800,000	3,000,000
Total Budgeted Capital	32,237	800,000	3,035,500
Total Expenditures	\$ 78,410	\$ 963,305	\$ 3,136,831
Department Staffing			
	2023	2024	2025
Full-Time Positions	0.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	1.0	1.0

On The Horizon

- The 2025 Recycle Convenience Center budget marks the first year SWACO has allocated specific funding for the new center.
- This budget includes \$30,000 for additional roll-off containers to support recycling events and \$5,000 for supplies to store and ship recyclable materials processed at the center. These investments will enhance the center's capacity and efficiency. This budget helping SWACO expand its recycling efforts and meet waste diversion goals.

Drop Box - Funded by the Program Fund - 3-O-620

Publicly available recycling drop-off locations providing access to recycling for residents that do not have curbside recycling available (particularly those living in apartments and condominiums) and small businesses w/out recycling service.

Budget Summary

	Actual 2023	Budget 2024	Budget 2025
Budget by Category			
Salaries, Wages, and Benefits	\$ 379,326	\$ 395,169	\$ 395,687
Contracts, Services, and Supplies	391,251	495,614	457,380
Grants	0	0	0
Total Budgeted Expenses	770,577	890,783	853,068
Capital Plans			
Capital Equipment	469,157	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	469,157	0	0
Total Expenditures	\$ 1,239,734	\$ 890,783	\$ 853,068
Department Staffing			
	2023	2024	2025
Full-Time Positions	4.0	6.0	4.0
Part-Time and Partial Positions	0.2	0.2	0.0
Total Positions Budgeted	4.2	6.2	4.0

On The Horizon

- Expansion of drop-off locations to selected areas of SWACO's jurisdiction where there is a lack of locations.
- Expanded promotion of the availability of the drop-off program to residents.

CAPITAL PLANS

Capital Assets Policy

It is essential that all supplies and capital equipment in the custody of SWACO, regardless of how they have been acquired, be accounted for at all times. The overall SWACO inventory accountability and control program is administered by the Fleet and Facilities Manager, the Inventory Control Specialists, and Mechanic Supervisor in the Operations Department. Directors and Managers of SWACO are responsible for property, accountability, and control within their departments.

Property administration procedures for SWACO are prescribed herein. These procedures should be applied when supplies, controllable property or capital equipment are ordered, received, modified, moved or sold.

Further, special inventories and reports may be required by non-SWACO owners of capital equipment in the custody of SWACO, such as granting agencies. If these instructions are in conflict with the regulations applicable to property control from granting agencies, the latter will apply.

Repairs and improvements (including remodels) to an existing capital asset that extend the useful life of the asset, improve its capacity or efficiency, or significantly reduce operating costs may be capitalized if the costs are \$10,000 or more with a useful life of more than one year. Costs under \$10,000 are expensed and not tracked in the capital asset system for financial reporting purposes.

Summary:

- Items over \$10,000 with a useful life of more than one year are capital purchases and shall be depreciated.
- All supplies and capital equipment in the custody of SWACO must be accounted for at all times.
- Special inventories and reports may be required by non-SWACO owners of capital equipment in the custody of SWACO, such as granting agencies. If these instructions are in conflict with the regulations applicable to property control from granting agencies, the latter will apply.

Statement of Policy: This statement sets forth the policy to be used to determine when certain purchases are capitalized for financial reporting, budgetary, and inventory control purposes. To spread the cost of purchases of items that last more than one year over their useful lives, investments in such items are recorded as the acquisition of capital equipment and expensed through depreciation or in some cases depletion for purposes of preparing SWACO's financial statements. Purchases of capital equipment are paid and budgeted separately from operating expenses, in one of SWACO's capital plans. Various capital equipment is maintained on a capital equipment inventory system, subject to an annual physical inventory and controlled as to disposition.

Capital Asset Procedures

Definitions:

Capital equipment is any (1) furniture, fixture, system, capital equipment, property, building or improvement with a cost equal to or greater than \$10,000 and a useful life greater than one year; (2) capital equipment received as a gift with an assessed value equal to or greater than \$10,000 and a useful life greater than one year; (3) capital equipment originally capitalized through construction; (4) capital equipment from grant funds for which ownership has been transferred to SWACO.

Engineering, consulting, legal fees, and other expenses associated with construction or acquisition of capital equipment may also be capitalized. Multiple items purchased on the same invoice with a unit cost of less than \$10,000 and an aggregate cost of more than \$10,000 are not considered capital equipment, unless the items are part of a major capital improvements project or system, such as installation of a digital signage project. Capital equipment includes improvements and betterments, but excludes maintenance expenses.

Depreciation is the allocation of asset expense to the accounting periods in which the benefit of the asset is derived. SWACO uses straight-line depreciation which spreads the expense evenly over the useful life of the asset. If an asset is placed in service mid-year, the first year's depreciation will reflect only the portion of the year that it was in-service (i.e., an asset placed in-service July 1 will be depreciated for five months, as assets typically begin to depreciate in the month following the in-service date.) Depreciation schedule is also looked at on a case-by-case basis and may reflect current month known in Worth-It as date in service.

In-service date is the date the asset is placed into service at the Solid Waste Authority. Capital equipment with multiple invoices, such as construction projects, will be considered to be placed into service when all work is complete and SWACO begins using the asset. Generally, construction projects will not be considered as placed in service until all related invoices are received to ensure all finishing work has been completed, which is evaluated on a case-by-case basis.

Useful life of the asset is the period of time the asset is expected to be in service at SWACO. Useful life may be adjusted from time to time to reflect a more accurate in-service period.

Supplies are any furniture, fixtures, systems, capital equipment or other item with a cost of \$10,000 or less, or a useful life of less than one year.

Capital Equipment Acquisition: Capital equipment shall be purchased through a capital acquisition account and a project number. Purchase orders will show the account number and project number. The table below shows the fixed asset category by major description, definition, and useful life. Specific account codes for each fixed asset classification are found on the Chart of Accounts. *Note: Capital Asset expenditures are processed through*

the same cycle as non-payroll transactions. See Non-payroll Narrative for more information.

Capital Acquisition Accounts are as follows (may be adjusted on a case-by-case basis):

Asset	Definition	Useful Life (General Guidelines - may be adjusted as deemed necessary)
1510 - Furniture and Fixtures	Furniture, office capital equipment, and fixtures.	Based on manufacturer's specifications or as impacted by non-standard use.
1520 - Motor vehicles and heavy capital equipment	Motor vehicles and heavy capital equipment.	
	Transfer tractors	5 years
	Transfer trailers	5 years
	Transfer tractor rebuilds	2- 3 years
	Pickup trucks, vans, and Automobiles	5 years
	Heavy capital equipment	Manufacturer's specifications.
	Mobile/portable signage, etc.	Manufacturer's specifications
1530 - Buildings and building improvements	Buildings and improvements to buildings (any permanent attachments to the structure suitable for general use which would not be removed if the building were sold).	20 years for buildings. Varies for improvements.
1550 - Transfer Stations	Items associated with SWACO's transfer stations	Varies on improvements.
1580 - Land	Acquisition cost of land.	Not depreciated.
<u>1560,1570 - Landfill development</u>	Engineering, land acquisition, construction, and other costs incurred to develop the landfill.	Depleted based on percentage of landfill capacity used.

When they can be determined, charges for transportation and/or labor for capital equipment installation and inspection shall be added to the value of capital equipment. Engineering and other preliminary costs will also be considered in the total cost of the asset that is depreciated or depleted.

When fleet or facilities related capital assets are acquired, the Fleet and Facilities Manager, Inventory Control Specialists, or Mechanic Supervisor will enter all information, such as part number, price, vendor, PO number, etc., into the Dossier system. The Dossier System allows the Operations Department to track fleet or facilities related capital assets, as well as inventory and supplies.

A Capital Equipment/Capital Improvement In-Service Certification form is filled out and approved by the project manager certifying that the asset is complete and in-service. The Capital Equipment Certification sheet contains information such as the description of the asset, project number, in-service date, useful life, P.O. Number, and Bar Code/Asset Tag Number.

Accounting and Finance Personnel take the completed Capital Equipment/Capital Improvement In-Service Certification form and enter the information into the Worth-It System and file the Capital Equipment/Capital Improvement In-Service Certification form/Capital Expenditure Request Form in a binder with all supporting documentation such as invoices, payment information, and Dynamics reports. The Worth-It System is the system used by Accounting and Finance Personnel to track capital assets and post depreciation to the general ledger.

Trade-in of capital equipment: Before an item of capital equipment is traded, if the asset is tagged, the capital equipment identification tag will be removed and destroyed. *Note: Per inquiry of the Inventory Control Specialist, the majority of capital assets are no longer being tagged. Rather, they are identified by the capital equipment number/Worth-IT number, assigned by the Accounting and Finance Personnel, and the corresponding barcode number/vin number/or other identifiers on the asset.* Funding sources should be identified prior to processing a voucher that includes a trade-in. No invoices will be paid for capital acquisition requiring a title (e.g., motor vehicles) until SWACO receives clear title to the asset or documentation that the titles are being processed for distribution. Invoices for assets which were funded by a trade-in should include the following information:

- (1) Description
- (2) Trade-in Allowance

No gains are recognized on the trade-in of capital equipment. The cost of the new capital equipment will be booked at cash paid plus net book value of the traded asset. In the event, that the cost of the new equipment exceeds fair market value a loss will be recognized equal to the excess.

Cash Paid \$25,000
NBV of trade-in 4,500
Carrying value of new asset \$29,500

In this example, if the fair market value of the new asset is \$29,000 a \$500 loss will be recognized. If the fair value exceeds \$29,500, no gain is recognized.

Gifts of capital equipment: Equipment received as a gift will be treated in the same manner as other SWACO capital equipment if it meets the capital threshold. The value assigned to capital equipment by the donor will be accepted except when inspection shows the value to be unrealistic. When the assigned value is deemed unrealistic or no value was assigned by the donor a fair market value will be determined, and that figure will be entered as the value. This is not a common practice and will be handled on a case-by-case basis.

Components: Items purchased as new components for existing capital equipment shall be identified with the basic capital equipment, but may maintain a separate identity in the Worth-It system for depreciation. If components are to retain their individual identity, they shall be tagged with a separate inventory tag/asset equipment number. If, however, the component is to be incorporated into other capital equipment and thereby lose its identity, it will neither be tagged nor inventoried. Instead, the value of the basic item may be increased by the value of the component. For example, SWACO purchased an accounting system in 2002 that was fully depreciated by 2008. In 2018, SWACO upgraded the accounting system, which is tracked as a separate asset to depreciate as the original asset is fully depreciated. A certified rebuild may be added as a stand-alone capital asset with its own unique capital asset number. The original asset may be disposed.

Replacement of Parts: When a part of an end item of capital equipment must be replaced due to wear, the replacement part shall be purchased as expense and not as capital equipment, unless the replacement part meets the above definition of a capital asset.

Loaned capital equipment: Equipment may be loaned by one department to another department on an as needed basis. Equipment loaned by one department to another remains the responsibility of the lending department and must not be inventoried by the borrowing department. Short term loans that change the location of capital equipment between buildings need not be reported. Long term loans (30 days or more) may be reported to the Inventory Control Specialist if the item is tracked in the Fleet maintenance system (Dossier), and to Accounting and Finance via e-mail or other means.

Building capital equipment: Non-movable capital equipment attached to and included in the construction of a building will not be inventoried or included in the capital equipment inventory. (part of the physical asset inventory if separated out in the Worth-It system for depreciation). Movable office furniture, office capital equipment, classroom furnishings, and laboratory capital equipment may be inventoried and tagged. Capital equipment and furniture purchased subsequent to completion of initial furnishing of a building may also be inventoried and tagged. Construction of a facility that includes various components and equipment will be examined at time of completion, and may have a different depreciation schedule based on the useful life of the various components.

Maintenance vs. Improvements and Betterments: Improvements and betterments to an existing asset may be capitalized, but expenses for maintenance are not capitalized. An improvement or betterment extends the asset's useful life or adds features that did not exist prior to the improvement. For example, a roof repair would be considered maintenance (6000 series of accounts); while a new roof, which extends the useful life of the building, with enhanced features would be considered building improvements (1500 series of accounts).

Classifications: There are multiple classifications for capital equipment: furniture and fixtures (1510), motor vehicles and heavy capital equipment (1520), buildings and building improvements (1530), transfer stations (1550), land (1580), landfill improvements (1560 and 1570).

Construction-in-Progress: All capital equipment acquisitions that take place over an extended period-of-time should be charged to the assigned project, and all invoices are recorded in the accounting system. At that time the total cost can be determined, the purchase will be added to the fixed asset system and if needed, the fleet maintenance system and depreciation or depletion will commence (refer to in-service date under capital asset

procedures of this policy).

Asset Identification System: All capital equipment will be assigned an asset number. Certain outlays occurring over a period-of-time may be aggregated and classified and depreciated as a single asset (e.g., construction projects). Equipment may be tagged by the Inventory Control Specialist in the following manner: Motor vehicles, heavy capital equipment, and other capital equipment may be tagged using a brass tag; real property, buildings, and capital equipment that fall into the landfill categories will not be tagged. Assets that do not lend themselves to be tagged should still be inventoried. In such cases, the items will be assigned an inventory control number or other identifier, but will not be tagged.

Asset Transfers: The Inventory Control Specialist and/or Accounting and Finance Personnel should be notified via e-mail or communicated by other means of any transfers of capital equipment from one location or department to another. Items transferred are reviewed during the compilation of the physical inventory list and do not need an asset transfer form.

Asset Disposition: Property that is in excess of the needs of a department may be offered to other SWACO departments or offices, if applicable, before disposal action is taken with an outside source. The Fleet and Facilities Supervisor will maintain a list of this property and its location. Disposal action may be taken when departments, having a requirement for similar property, have indicated no need for the capital equipment.

Property that is worthless in value, obsolete because of changes in technology, or requiring excessive cost to repair, should be disposed of in the best interest of SWACO. In so doing, capital equipment that no longer has any utility within SWACO may be removed from dead storage in inventory, and the fiscal records of SWACO.

The following procedures will be used in property disposal:

- o SWACO department heads, managers, and/or staff will notify Accounting and Finance Personnel via e-mail of any surplus/disposals and/or trade-ins.
- o If the asset can be used in another SWACO department a transfer of the item will be made to that department. An e-mail or other communication will be sent by the receiving department to the Accounting and Finance department in order that property control records may be updated.
- o If the surplus item cannot be used by another SWACO department, Accounting and Finance Personnel will add proposed surplus items to the list that they use to prepare for the Board of Trustees resolution.
- o A Resolution will be prepared by SWACO's Finance Department or Operations and the SWACO Board will declare the property surplus. Per the resolution, items may be disposed of any means Equipment may only be disposed of through sale, trade-in, live auction, web-based auction, or other means as appropriate including donation.
- o In the disposal process, the Fleet and Facilities Supervisor or Facilities Supervisor, will arrange for disposal of the property. A competitive process is used for the disposal of property that is to be sold, either through auction (GovDeals) or by soliciting sealed bids and establishing a contract.
- o A majority of the surplus property is disposed on the GovDeals.com website
- o Payment for items sold on GovDeals is collected by GovDeals.
- o Once the item is picked up by the buyer the Fleet and Facilities Supervisor makes note of this on the GovDeals website. GovDeals makes an electronic payment for this item.
- o Proceeds from the sale of property may be credited to the selling department. Monies received from the sale of capital equipment purchased with monies from two or more funds shall be placed in each of the funds' capital equipment accounts proportional to the original acquisition.
- o Funds received from the sale of capital equipment purchased or furnished through contracts or grants, where title has been passed to SWACO, may be applied as specified in regulations published by the sponsoring agency.

Capital Equipment Corrections: In the event, that equipment is capitalized and later determined not to have been a capital acquisition, it should be removed from inventory by removing the transaction from the capital account and posting it to the correct expense account. All associated depreciation should be reversed against the associated project.

Missing Capital Equipment: When capital equipment becomes missing and is suspected of having been lost or stolen, the department director or manager will notify the Inventory Control Specialist, or Accounting and Finance Personnel via e-mail or other means, of the circumstances. Information furnished may include some of the following information: inventory control number, description, manufacturer, model number, serial number, location, date last seen, and any other information that may be helpful in recovering the item, such as color, size, etc. A police report should be completed if an asset has been stolen.

Physical Inventory: All capital equipment will be subject to a physical inventory at least once a year. In conjunction with the Accounting and Finance Department, a physical verification of capital assets is completed by staff. Changes to the data regarding an asset, such as location, should be made on the inventory sheet. Once the inventory review is complete, the Fleet and Facilities Manager, Facilities Supervisor, Operations Manager, or the Director of Operations and Maintenance will email the inventory sheet to Accounting and Finance Personnel or communicate by other means.

General Information about Supplies and Controllable Property: Furniture, fixture, capital equipment, or property that has a useful life of more than one year, but which has a unit cost of less than \$10,000 may be tagged with a property tag stating "Property of Solid Waste Authority" when it is practical to do so.

Removal of Supplies and controllable property from SWACO: Supplies and controllable property may be removed from SWACO only for the official business of SWACO.

Repair and Maintenance: Routine repairs and maintenance that help an asset maintain the original useful life are expensed regardless of cost.

The useful life of the original asset needs to be considered when recording the life of the improvement. The general rule is that the improvement is depreciated over the shorter of the improvement's useful life or the original asset's remaining useful life. It may be necessary to increase the original asset's useful life if it is anticipated that the improvement will extend the useful life of the original asset.

The decision to capitalize or expense an improvement can sometimes be difficult. To assist with this decision the following examples are provided:

- Repair – a Tipper that is used at the landfill is damaged by a windstorm and it costs \$25,000 to repair. If the repair merely restores the Tipper to its pre-storm status, this repair will be expensed.
- Repair with Improvement – same situation as above except that SWACO decides to install a better mechanical system on the Tipper that improves its capacity at a cost of \$50,000. The portion of this cost that improves the asset will be capitalized.

Note: Capital Assets are budgeted on a separate resolution pertaining to the capital plan associated with the type of equipment, improvement, or outlay being acquired. For example, capital equipment such as trucks and landfill equipment are budgeted in the Capital Equipment Plan. Larger improvements such as buildings and other infrastructure that are eligible for certain debt financing or paid for from cash are part of the Capital Improvements Plan. The associated funding source is linked to the purpose of the capital asset. While most capital expenditures are paid for from SWACO's operating fund, certain equipment/improvements if associated with recycling, reducing waste, and education/awareness can be paid for from SWACO's restricted Program Fund. The Program Fund is statutorily set up by the Ohio Revised Code to fund these expenditures associated with ten allowable uses to promote recycling, reuse, education, awareness and other initiatives described in the code.

**SWACO
Capital Plans
2025 Budget**

2025 Capital Equipment Plan (CEP)			
Project	Department #	Quantity	Cost Estimate
Caterpillar Certified Component Rebuild on Unit 256	1-O-200	1	\$ 650,000
Caterpillar Certified Component Rebuild on Unit 257	1-O-200	1	650,000
Caterpillar Certified Component Rebuild on Unit 234	1-O-200	1	410,000
Wheel Loader for JP Transfer Station (replaces unit 249)	1-O-405	1	625,000
Wheel Loader for JP Transfer Station (replaces unit 250)	1-O-405	1	625,000
New Landfill Tipper (replaces unit 393)	1-O-200	1	825,000
Transfer Tipper Trailer (replacements)	1-O-410	4	890,000
Transfer Tractor (replacing units 485,484,497,486)	1-O-410	6	1,890,000
New UTV for the Gas Production Department	1-O-204	1	35,000
Snow Blade/Box for John Deere Tractor	1-O-120	1	19,000
New Equipment Trailer	1-O-110	1	14,500
Chevy Blazer EV for AOB and Programs	1-A-100/3-D-100	1	55,000
F-150 Lightning for Operations	1-O-100	1	80,000
Total Capital Equipment			\$ 6,768,500

2025 Capital Outlays Plan (COP)			
Project	Department #	Quantity	Cost Estimate
Fire Rover 24/7 Fire Detection System	1-O-200	1	\$ 105,000
Fire Rover 24/7 Fire Detection & Suppression System	1-O-200/405/410	4	650,000
Pallet Stretch Wrap and Scale Machine	3-O-612	1	12,000
Signs implementation for the Operations Sign Project	Multiple	Multiple	500,000
Auto Reading Gas Sensors	1-O-204	1	100,000
Replacement Scales at Morse Road Eco-Station	1-O-410	1	242,750
22" Roll-off Recycle Containers	3-O-612	2	23,500
Bid Software	1-A-200	1	15,000
Cellular extender system for the new OPS building	1-O-200	1	50,000
Total Capital Outlays			\$ 1,698,250

2025 Capital Improvements Plan (CIP)			
Project	Department #	Quantity	Cost Estimate
Phase H8	1-O-200	1	\$ 8,001,269
West of Young Road Borrow Area Development	1-O-200	1	400,000
Transitional Cover	1-O-200	1	88,319
Phase H6 Sump	1-O-200	1	200,000
FCSL Gas Collection and Control system (GCCS)	1-O-204	1	2,000,000
Gas Well Water Removal System Additions at the FCSL	1-O-204	1	87,418
Morse Road Transfer Station Improvements	1-O-410	1	11,136,568
Buildings- Admin. Office Building (AOB) and Educ. Resource Center (ERC)	1-A-100	1	8,500,000
Truck Wash at London Groveport Campus	1-O-100	1	2,000,000
Waterline Replacement	1-O-200	1	4,900,000
HHW/Convenience Center	3-O-612	1	3,000,000
Organics/Composting	3-O-600	1	500,000
CNG Slow Fill Station	1-O-100	1	200,000
Georgesville Road	1-O-415	1	400,000
Land purchases	1-O-200	1	2,000,000
Total Capital Improvements			\$ 43,413,574

Total Capital Plans **\$ 51,880,324**

Capital Equipment Plan (CEP) 1 of 13

Capital Equipment (\$10k or greater)			
Item	Perform Caterpillar Certified Component Rebuild D8T (Unit 256)		
Project/Department No.	O-200	Replacement Equipment (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	Caterpillar	Estimated In-Service Month	4/1/2025
Estimated Cost of New Eq.	\$650,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>This is a justification to rebuild unit 256. In 2020, SWACO purchased this dozer for the Franklin County Landfill. They are coming due for rebuild due to the hours. The plan is to rebuild this machine for a second life. This rebuild will offset replacement cost in the future. Units 256 has 11k hours, this time next year it will have 13k hours and is 5 years old. Caterpillar recommends a certified component rebuild at 13,000 to 15,000 hours depending on application. During the recertified process the machines are reconditioned to like new specifications. This certified component rebuild will carry powertrain and hydraulic warranty, and they usually take around 3 months to complete.</p>			
Briefly explain why the equipment is being replaced (if applicable).			
This unit needs rebuilt for a second life that offset the cost of purchasing a new one.			



Capital Equipment Plan (CEP) 2 of 13

Capital Equipment (\$10k or greater)			
Item	Perform Caterpillar Certified Component Rebuild D8T (Unit 257)		
Project/Department No.	O-200	Replacement Equipment (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	Caterpillar	Estimated In-Service Month	4/1/2025
Estimated Cost of New Eq.	\$650,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>This is a justification to rebuild unit 257. In 2020, SWACO purchased this dozer for the Franklin County Landfill. They are coming due for rebuild due to the hours. The plan is to rebuild this machine for a second life. This rebuild will offset replacement cost in the future. Unit 257 have 11k hours, this time next year it will have 13k hours on it and is 5 years old. Caterpillar recommends a certified component rebuild at 13,000 to 15,000 hours depending on application. During the recertified process the machines are reconditioned to like new specifications. This certified component rebuild will carry powertrain and hydraulic warranty, and they usually take around 3 months to complete.</p>			
Briefly explain why the equipment is being replaced (if applicable).			
This unit needs rebuilt for a second life that offset the cost of purchasing a new one.			



Capital Equipment Plan (CEP) 3 of 13

Capital Equipment (\$10k or greater)			
Item	Perform Caterpillar Certified Component Rebuild D6T (Unit 234)		
Project/Department No.	O-200	Replacement Equipment (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	Caterpillar	Estimated In-Service Month	6/1/2025
Estimated Cost of New Eq.	\$410,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>This is a justification to rebuild unit 234. In 2011, SWACO purchased this dozer for the Franklin County Landfill. This machine is due for a component powertrain rebuild. Unit 234 has 21,000 hours on it and this time next year it will have is 15 years old. This machine is a pre-emissions EPA level and has always been in the cover dirt operation for the landfill. During the powertrain rebuild process the machine is reconditioned to like new specifications. This powertrain component rebuild will carry powertrain and hydraulic warranty, and they usually take around 3 months to complete.</p>			
Briefly explain why the equipment is being replaced (if applicable).			
<p>This unit needs rebuilt for a second life that offset the cost of purchasing a new one.</p>			

Photo



Capital Equipment Plan (CEP) 4 of 13

Capital Equipment (\$10k or greater)

Item	Purchase Wheel Loader for JP Transfer Station		
Project/Department No.	O-405	Replacement Equipment (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	6/1/2025
Estimated Cost of New Eq.	\$625,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			

Briefly explain the usage/purpose of the equipment and the estimated usable life.
 Wheel Loaders are used at the transfer stations to load refuse into the transfer trucks and haul to the landfill, the JP transfer station has 2-2017 model loaders that have reached their useful life and need replaced due to hours on the units. Purchasing the new loaders will ensure uptime and keeping our fleet up to date. The purchase price includes the third party fire suppression system.

Briefly explain why the equipment is being replaced (if applicable).
 Unit 249 has 16,000 hours on it and is a 2017 model, this class and size of wheel loader is not practical to rebuild as compared to purchasing new with warranty.

Photo



Capital Equipment Plan (CEP) 5 of 13

Capital Equipment (\$10k or greater)			
Item	Purchase Wheel Loader for JP Transfer Station		
Project/Department No.	O-405	Replacement Equipment (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	6/1/2025
Estimated Cost of New Eq.	\$625,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Wheel Loaders are used at the transfer stations to load refuse into the transfer trucks and haul to the landfill, the JP transfer station has 2-2017 model loaders that have reached their useful life and need replaced due to hours on the units. Purchasing the new loaders will ensure uptime and keeping our fleet up to date. The purchase price includes the third party fire suppression system.			
Briefly explain why the equipment is being replaced (if applicable).			
Unit 250 has 16,000 hours on it and is a 2017 model, this class and size of wheel loader is not practical to rebuild as compared to purchasing new with warranty.			



Capital Equipment Plan (CEP) 6 of 13

Capital Equipment (\$10k or greater)			
Item	Purchase New Landfill Tipper		
Project/Department No.	O-200	Replacement Equipment (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	3/1/2025
Estimated Cost of New Eq.	\$825,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
The tipper is used to aid transfer trailers in unloading trash that has been hauled in from the transfer facility's. The tipper raises the transfer trailer in the air so trash will come out of the back of the trailers. The useful life is approximately 7 years. The tipper that will be replaced is a 2000 model and has exceeded its useful life.			
Briefly explain why the equipment is being replaced (if applicable).			
We will be replacing unit 393 that is a 2000 model and has exceeded its useful life.			

Photo



Capital Equipment Plan (CEP) 7 of 13

Capital Equipment (\$10k or greater)			
Item	Purchase Transfer Tipper Trailer		
Project/Department No.	O-410	Replacement Equipment (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	5/1/2025
Estimated Cost of New Eq.	\$890,000	Number being Purchased	7
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Transfer trailers are used daily to haul trash from the transfer stations to the landfill. We will need to do an RFP for this purchase. These trailer purchases are needed to replace trailers that have exceeded their useful life.			
Briefly explain why the equipment is being replaced (if applicable).			
We are replacing trailers that have exceeded their useful life, the 4 being replaced are 2004 and 2009 models.			



Capital Equipment Plan (CEP) 8 of 13

Capital Equipment (\$10k or greater)			
Item	Purchase Transfer Tractor		
Project/Department No.	O-410	Replacement Equipment (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	9/1/2025
Estimated Cost of New Eq.	\$1,890,000	Number being Purchased	6
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Transfer trucks are used daily to haul trash from the transfer stations to the landfill. These trucks will be CNG. With maintaining our Fleet plan to convert to alternate fuels this will start the process and the first purchases with CNG, we can fuel at the City of Columbus Facilities, until SWACO completes the study to build their own CNG fueling station on premises.			
Briefly explain why the equipment is being replaced (if applicable).			
SWACO has transfer trucks (Units 485,484,497,486) in its fleet that are 18-19 years old and need replaced. The trucks being replaced (Sterling's) are no longer being manufactured and replacement parts are obsolete, making it difficult to maintain them. Having newer transfer trucks helps to ensure reliability and uptime on a daily basis.			



Capital Equipment Plan (CEP) 9 of 13

Capital Equipment (\$10k or greater)			
Item		Purchase New UTV for the Gas Production Department	
Project/Department No.	O-204	Replacement Equipment (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	Can-Am	Estimated In-Service Month	5/1/2025
Estimated Cost of New Eq.	\$35,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
SWACO has a need for an additional UTV. The UTV will allow Environmental Compliance staff to safely and efficiently access and haul equipment to various landfill gas collection and leachate/condensate collection components for routine inspections, monitoring and maintenance. A UTV can easily access many locations that a pickup truck cannot access.			
Briefly explain why the equipment is being replaced (if applicable).			
Replace an existing John Deere UTV, which is not best suited for compliance tech operations, with a more appropriate vehicle.			

Photo



Capital Equipment Plan (CEP) 10 of 13

Capital Equipment (\$10k or greater)			
Item	Purchase Snow Blade/Box for John Deere Tractor		
Project/Department No.	O-120	Replacement Equipment (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	Kage	Estimated In-Service Month	3/1/2025
Estimated Cost of New Eq.	\$19,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
This snow blade/box purchase will attach to the John Deere 6120M tractor that we currently have to maintain the snow removal in the new facility parking lot for the transfer trucks, also it can be used to maintain the main entrance of the landfill.			
Briefly explain why the equipment is being replaced (if applicable).			
Needed for snow removal in the large parking lot at the new facility.			



Capital Equipment Plan (CEP) 11 of 13

Capital Equipment (\$10k or greater)			
Item	Purchase New Equipment Trailer		
Project/Department No.	O-110	Replacement Equipment (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	6/1/2025
Estimated Cost of New Eq.	\$14,500	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
The fleet department needs to purchase a new small equipment trailer to use in hauling the small equipment and heavy equipment parts and components to the dealers for repairs.			
Briefly explain why the equipment is being replaced (if applicable).			
New addition to the fleet for hauling small equipment and parts.			



Capital Equipment Plan (CEP) 12 of 13

Capital Equipment (\$10k or greater)			
Item	Purchase EV SUV for AOB and Programs		
Project/Department No.	1-A-100	Replacement Equipment (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	6/1/2025
Estimated Cost of New Eq.	\$55,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
The fleet department plans on purchasing an EV SUV for the programs department to utilize throughout the daily business when visiting external stakeholders and communities. This unit will strictly be used by executive management and the programs department.			
Briefly explain why the equipment is being replaced (if applicable).			
This is SWACO's first purchase in the EV market and we want to try out for future purchases.			

Photo



Capital Equipment Plan (CEP) 13 of 13

Capital Equipment (\$10k or greater)

Item	Purchase EV Pick-Up Truck for Operations		
Project/Department No.	O-100	Replacement Equipment (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	1/1/2025
Vendor if Known	TBD	Estimated In-Service Month	4/1/2025
Estimated Cost of New Eq.	\$80,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			

Briefly explain the usage/purpose of the equipment and the estimated usable life.

The fleet department plans on purchasing an EV Pick-up Truck for the operations department to use throughout the daily business in the landfill and transfer stations. This unit will be the first purchase in the EV market for SWACO.

Briefly explain why the equipment is being replaced (if applicable).

This is SWACO's first purchase in the EV market and we want to try out for future purchases.

Photo



Capital Outlays Plan (COP) 1 of 9

Capital Outlay (\$10k or greater)			
Item	Fire Rover 24/7 Fire Detection & Suppression System		
Project/Department No.	O-200	Replacement Equipment (yes/no)	No
Project Manager	Adam Burleson	Estimated Purchase Month	February
Vendor if Known	Fire Rover	Estimated In-Service Month	March
Estimated Cost of New Eq.	\$105,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>SWACO has a need to purchasing the Fire Rover OnWatch system for Franklin County Landfill to improve emergency preparedness and response capabilities. Utilizing a 4G/5G cellular network, the OnWatch system ensures rapid communication with the Fire Rover Monitoring Center for swift detection, identification, and dispatch of emergency personnel. By detecting fires and ensuring prompt response of emergency and site personnel at the incipient stage, the system significantly reduces risks to personnel, equipment, facilities, and capital. This is a mobile unit and is well suited for harsh landfill conditions. This unit will have a 10-15 year life.</p>			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 2 of 9

Capital Outlay (\$10k or greater)			
Item	Fire Rover 24/7 Fire Detection & Suppression System		
Project/Department No.	O-200/O-405/O-410	Replacement Equipment (yes/no)	No
Project Manager	Adam Burleson	Estimated Purchase Month	April
Vendor if Known	Fire Rover	Estimated In-Service Month	May
Estimated Cost of New Eq.	\$650,000	Number being Purchased	4
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>SWACO has a need to purchasing a Fire Rover 24/7 Fire Detection and Suppression System for both Jackson Pike and Morse Road Transfer Stations. This fire suppression system is crucial for enhancing safety and response capabilities. The 24/7 monitoring ensures that any fire threat is identified immediately, allowing for a swift response by the remote Fire Rover firefighting team. The multi-layer fire detection system can detect fires long before traditional sprinkler systems, providing an essential early warning. Additionally, human-controlled fire suppression mechanisms enable quick and effective action, prioritizing the safety of employees and minimizing potential asset damage. These systems will have a 12-17 year life.</p>			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 3 of 9

Capital Outlay (\$10k or greater)

Item	Pallet Stretch Wrap and Scale Machine		
Project/Department No.	3-O-612	Replacement Equipment (yes/no)	No
Project Manager	Adam Burluson	Estimated Purchase Month	September
Vendor if Known	Global Industrial Supply	Estimated In-Service Month	October
Estimated Cost of New Eq.	\$12,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			

Briefly explain the usage/purpose of the equipment and the estimated usable life.

The SWACO HHW Convenience Center has a need for a pallet stretch wrap machine with scale. This machine will be used to stretch wrap pallets of electronics, Styrofoam and other commodities being staged for shipment to end users. The built-in scale provides accurate weights for tracking commodity shipping and inventory.

Briefly explain why the equipment is being replaced (if applicable).

Photo



Capital Outlays Plan (COP) 4 of 9

Capital Outlay (\$10k or greater)			
Item	Signs Implementation for the Operations Sign Project		
Project/Department No.	1O200-O405-O410 AOB CC	Replacement Equipment (yes/no)	NO
Project Manager	Terri Davis/Adam Burleson	Estimated Purchase Month	Q1-Q4
Vendor if Known	TBD	Estimated In-Service Month	Q4
Estimated Cost of New Eq.	\$500,000	Number being Purchased	Numerous
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>In 2024, SWACO began a 2-year Wayfinding project and will complete the design portion of this project. Purchasing and installing the signs laid out in the wayfinding plan is crucial for providing clear and consistent guidance across SWACO facilities, ensuring customers can easily navigate and access services. These signs will minimize confusion, reduce traffic congestion, and enhance safety by clearly indicating directions, drop-off locations, and recycling areas. These signs will have 10+ years of usable life.</p>			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 5 of 9

Capital Outlay (\$10k or greater)			
Item	Auto Reading Gas Sensors (Smart wells)		
Project/Department No.	1-O-204	Replacement Equipment (yes/no)	No
Project Manager	Matt Reardon	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	April
Estimated Cost of New Eq.	\$100,000	Number being Purchased	16
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Auto reading wellheads that will improve overall gas composition of the landfill and reduce downtime due to finding issues instantly.			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 6 of 9

Capital Outlay (\$10k or greater)

Item Thurman 8560 DiamondBack Truck Scales (MRTS)

Project/Department No.	1-O-410	Replacement Equipment (yes/no)	Yes
Project Manager	Terri Davis	Estimated Purchase Month	January
Vendor if Known	Kanawha Scales & Systems	Estimated In-Service Month	February
Estimated Cost of New Eq.	\$242,750	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			

Briefly explain the usage/purpose of the equipment and the estimated usable life.
 Replacement scales with digital indicators at Morse Road

Briefly explain why the equipment is being replaced (if applicable).
 Current scales have reached their end of life, deck plates are cracked & worn, and moisture in the pit has caused degradation beyond repair

Photo



Capital Outlays Plan (COP) 7 of 9

Capital Outlay (\$10k or greater)

Item	22' Roll-Off Recycling Containers		
Project/Department No.	3-O-612	Replacement Equipment (yes/no)	No
Project Manager	Adam Burleson	Estimated Purchase Month	TBD
Vendor if Known	Nedland Industries	Estimated In-Service Month	TBD
Estimated Cost of New Eq.	\$23,500	Number being Purchased	2
If purchasing 2 - the amount should be 2x the cost of 1			

Briefly explain the usage/purpose of the equipment and the estimated usable life.
 The purchase of two 22' roll-off recycling containers to use at community recycling events, such as the election sign recycling drop-off event or Styrofoam recycling drives and could be used on-site at the Household Hazardous Waste Convenience Center if needed.

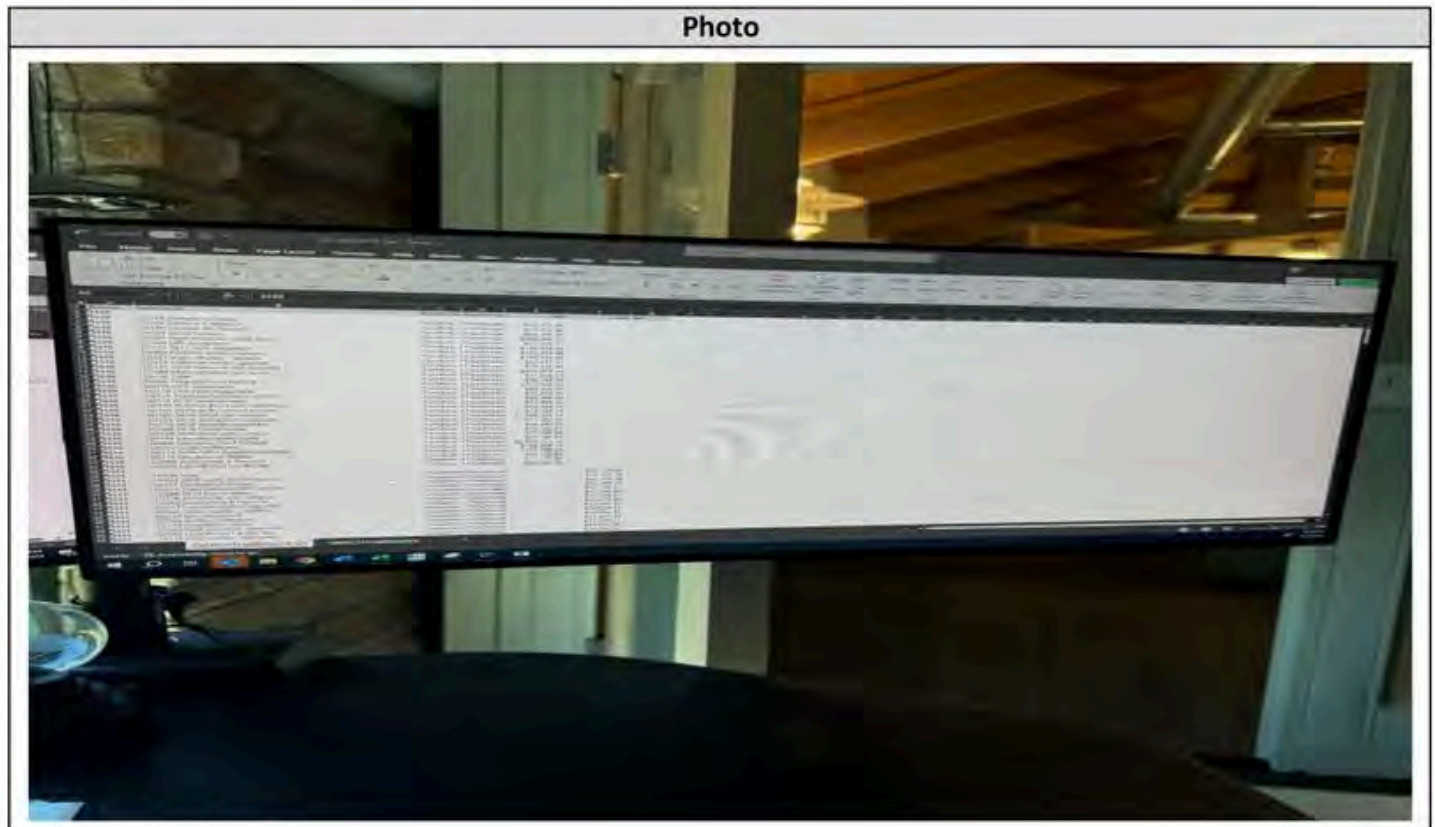
Briefly explain why the equipment is being replaced (if applicable).

Photo



Capital Outlays Plan (COP) 8 of 9

Capital Outlay (\$10k or greater)			
Item	Bid Software		
Project/Department No.	1-A-200	Replacement Equipment (yes/no)	No
Project Manager	Pat O'Block	Estimated Purchase Month	TBD
Vendor if Known	TBD	Estimated In-Service Month	TBD
Estimated Cost of New Eq.	\$15,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Bid software will be purchased to help manage and track bids for competitive projects.			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 9 of 9

Capital Outlay (\$10k or greater)			
Item	Redesign RecycleRight.org		
Project/Department No.	3-D-333	Replacement Equipment (yes/no)	No
Project Manager	Hanna Greer-Brown	Estimated Purchase Month	TBD
Vendor if Known	TBD	Estimated In-Service Month	TBD
Estimated Cost of New Eq.	\$15,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Redesign of RecycleRight.org. Periodic redesigns of websites are required.			
Briefly explain why the equipment is being replaced (if applicable).			



5-Year Capital Improvement Plan (CIP)

Project Description	2025	2026-2029	Total
Phase H8	\$ 8,001,269	\$ 10,905,765	\$ 18,907,034
Soil Prequalification	-	100,000	100,000
West of Young Road Borrow Area Development	400,000	-	400,000
Transitional Cover	88,319	718,823	807,142
Final Cover - East Slope	-	3,000,000	3,000,000
Phase H6 Sump	200,000	-	200,000
FCSL Gas Collection and Control system (GCCS)	2,000,000	3,000,000	5,000,000
Gas Well Water Removal System Additions at the FCSL	87,418	376,696	464,114
Morse Road Transfer Station Improvements	11,136,568	3,112,500	14,249,068
Buildings - Admin. Office Building (AOB) and Educ. Resource Center (ERC)	8,500,000	-	8,500,000
Truck Wash at London Groveport Campus	2,000,000	-	2,000,000
Waterline Replacement	4,900,000	2,684,380	7,584,380
HHW/Convenience Center	3,000,000	-	3,000,000
Organics/Composting	500,000	-	500,000
CNG Slow Fill Station	200,000	-	200,000
Georgesville Road	400,000	-	400,000
Land purchases	2,000,000	8,000,000	10,000,000
Total	\$ 43,413,574	\$ 31,898,164	\$ 75,311,738

Purpose & Goals

- The purpose of the Capital Improvement Plan (“Plan”) is to serve as a planning tool and to set funding budgets for specified capital projects that are necessary to support SWACO’s mission. This allows SWACO to maintain airspace for the district’s waste stream and in-compliance with all permits. This Plan supports SWACO’s vision of “A community that is environmentally safe and resourceful.”
- SWACO’s mission, strategic plan, and landfill operating obligations necessitate the identification, planning, and completion of capital projects. Once these projects are evaluated and approved, criteria such as cost and useful life determine whether funding will be provided by the Operating Fund and the Program Fund (Generation Fee), and/or debt financing.

Capital Improvement Plan Narrative for 2025

Phase H8: This project includes the design and construction of the next solid waste cell. The project consists of an approximate 22-acre cell and will be constructed first, followed by the 6-acre separatory liner. Design started in 2023. During design it was determined that the scope of work on a separate project, “Landfill Site Development,” had considerable overlap. Therefore, this project includes work previously included in that project also. The project includes earthwork, infrastructure relocation and new installation, building removal, and cell components to maintain operational approval from the Ohio Environmental Protection Agency (OEPA). Construction will occur in 2024, 2025, and 2026. Note that some portions of the project may be performed as stand-alone projects due to timing concerns.

West of Young Road (WYR) Borrow Area Development: As SWACO continues developing the WRY Borrow Site, additional work is required to make the borrow area efficient and safe. This project will see the continued construction of the perimeter berm, the installation of electrical service, borrow area de-watering pump, security lighting, power receptacles to plug in equipment, and the relocation of existing Franklin County storm-water controls.

5-Year Capital Improvement Plan (CIP) - Continued

Transitional Cover: As waste is placed to achieve the permitted top-of-waste grades, the exterior slopes must be covered with transitional cover. The transitional cover is a 24" thick layer of low-permeable soil that supports vegetation.

Phase H6 Sump: Future solid waste cell, Phase H6, will require electricity to power leachate and underdrain pumps. The pumps will not be needed for several years, but there is a current need for service to power an electric dewatering pump. This project will install the service needed for the future cell, purchase and install an electric dewatering pump for immediate use, and eventually be replaced by leachate and underdrain pumps.

FCSL Gas Collection and Control System: This project is the annual construction to SWACO's gas collection and control system (GCCS) at FCSL. The project consists of relocating the gas header on the east and south sides of the landfill to the perimeter berm from inside the limits of waste. Currently, there is not a need for drilling new or replacement wells.

Gas Well Water Removal System Additions at FCSL: This project will install dewatering pumps and air & force main piping to gas wells or other dewatering efforts as needed to improve liquid removal from the landfill.

Morse Road Transfer Station ("MRTS") Improvements: This project is ongoing from previous years. Currently, a design has been completed and SWACO Staff are awaiting permits from the City of Columbus. Once received, SWACO will go through the permitting process with the Ohio EPA. Construction is scheduled for 2025 and includes regarding the tipping floor, installing stormwater and sanitary sewer controls, adding a disposal bay, incorporating a compactor to increase load sizes, and all associated modifications to accommodate the construction.

Buildings – Administration Office Building (AOB) & Education Resource Ctr (ERC): SWACO's programs team provides landfill tours and classroom learning to thousands of Central Ohio residents and school children each year operating from our ERC. As part of the landfill buildout, the previous ERC was demolished. A temporary trailer is currently serving as the ERC. A permanent building is required that includes classrooms, indoor and outdoor learning stations, and interactive educational exhibits. It has been determined that the current AOB can be expanded to include ERC functions. The design process started in 2024 and construction is expected in 2025. With the demolition of the existing Operations & Maintenance Building, additional office space is needed to relocate certain managers and engineering staff. During the campus building and site planning process, we also evaluated the current and future functional needs of the AOB and ERC. This project includes additional square footage and partial renovation of the AOB. The phasing of this project is coordinated with the design and construction of the Operations & Maintenance Building.

Truck Wash at London Groveport Road Campus: For the last several years, SWACO hired a third-party vendor to pressure-wash transfer trucks and trailers. These services are costly, and due to the harsh conditions, it is difficult to see the results of these washings. For SWACO to have a better image on the roadways and to reduce maintenance costs, the staff is recommending building an automatic truck-wash to wash on-road vehicles twice a week. Potentially, haulers may pay to use the truck wash as well.

Waterline Replacement: SWACO installed a domestic water service line for nearby residents along Zuber and Young Roads approximately 25 years ago. The City of Columbus approached SWACO regarding the lines due to excessive breaks. An assessment of the water line was completed in 2024 and determined the soils are corrosive. Therefore, the only way to prevent the continuation of breaks is to replace the line with either wrapped ductile iron or PVC. The project is phased to perform the waterline replacement of Zuber Road in 2025 and Young Road in 2026.

HHW/Convenience Center: The initial residential Recycling Convenience Center opened at the Jackson Pike Transfer Station in 2023. Upgrades to the site are planned for 2024. As this site, as well as the City of Columbus sites, usage increases, SWACO intends to expand the materials taken and improve drop off locations. Funds are needed to perform these improvements.

5-Year Capital Improvement Plan (CIP) - Continued

Organics/Composting: These funds are set aside as SWACO develops new partnerships and a path forward for SWACO's food waste diversion program.

CNG Slow Fill Station: Pending the study, SWACO staff is evaluating a slow-fill CNG (compressed natural gas) station for the transfer fleet. After the new fleet building is in operation, all transfer trucks will be housed at the ST RT 665 location. SWACO will be able to convert the fleet to CNG.

Georgesville Road: An additional transfer station will enable SWACO to manage the waste more effectively in Franklin County. The facility will be able to process and transfer waste more efficiently, providing the City of Columbus and private haulers with another much-needed disposal option. Discussions with the City have started, but additional meetings are needed to develop the scope and partnering responsibilities.

Land Purchases: SWACO established land purchase guidelines to determine the purpose of when land should be acquired. These factors include best practice for the ownership or operator of a landfill to purchase adjacent land around the landfill, land was made available to SWACO through direct contact from the seller, future site development opportunities, and the policy of "no neighbor is the best neighbor for a landfill owner." Therefore, SWACO budget(s) funds for these opportunities in which these purchases are vetted with the Board of Trustees.

DEBT

SWACO Outstanding Debt: Principal and Interest Payments

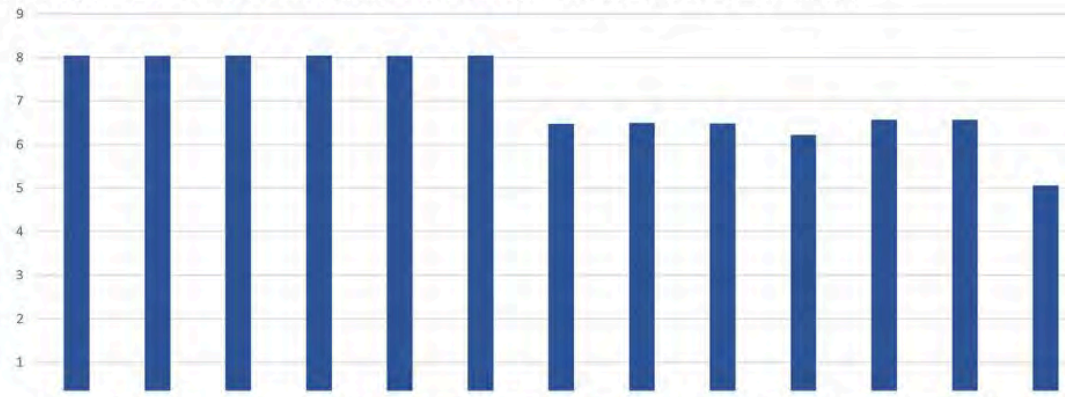
Bond Year	Period Ending	2013A Bond Debt Service	2013B Bond Debt Service	2016 Bond Debt Service	2019 Bond Debt Service	Total Bond Debt Service
1	2025	992,200	539,125	5,865,500	642,978	8,039,803
2	2026	514,800	403,513	4,916,250	639,940	6,474,503
3	2027	-	402,325	5,452,500	641,768	6,496,593
4	2028	-	-	5,429,900	1,053,338	6,483,238
5	2029	-	-	5,155,500	1,064,185	6,219,685
6	2030	-	-	-	6,564,105	6,564,105
7	2031	-	-	-	6,567,588	6,567,588
8	2032	-	-	-	5,060,438	5,060,438
Totals		\$ 1,507,000	\$ 1,344,963	\$ 26,819,650	\$ 22,234,338	\$ 51,905,950

Note: Totals may not foot due to rounding.

Note: Figures as of 12/31/2024. Any new debt issuances will result in revisions to the above table.

Legal Debt Margins. SWACO's debt is not subject to direct debt limitations, but its un-voted general obligation debt (debt authorized by SWACO's Board of Trustees but not by a vote of the electors) is subject to overlapping debt restrictions with other political subdivisions. These limitations apply to each overlapping county, municipal corporation, school district or other issuing authority. Limitations apply to each county total and are not considered cumulatively. Total debt service charges for any one year of all overlapping debt may not exceed ten mills (1%) of the assessed property value within the overlapping jurisdictions. This determination is made by the respective county auditors each time a subdivision proposes to issue un-voted debt. At the time of SWACO's most recent un-voted debt issue in 2019 the maximum millage required in any overlapping jurisdictions was 8.8321 mills, leaving a margin of 1.1679 mills.

Solid Waste Authority of Central Ohio Principal and Interest Payments 2020 - 2032 (in millions)



	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
P&I Payment (disbursed semi-annually)	8.0	8.0	8.0	8.0	8.0	8.0	6.5	6.5	6.5	6.2	6.6	6.6	5.1
Total Outstanding Principal at Dec. 31st	67.8	62.5	57	51.1	45.1	38.8	33.7	28.3	22.8	17.3	11.2	5.0	-

Bond Ratings

SWACO currently has an AAA rating from Standard and Poor’s Corporation and an Aaa rating from Moody’s Investors Service.

Long-Term Impact

Specific significant nonrecurring capital projects have been identified and may be funded by debt.

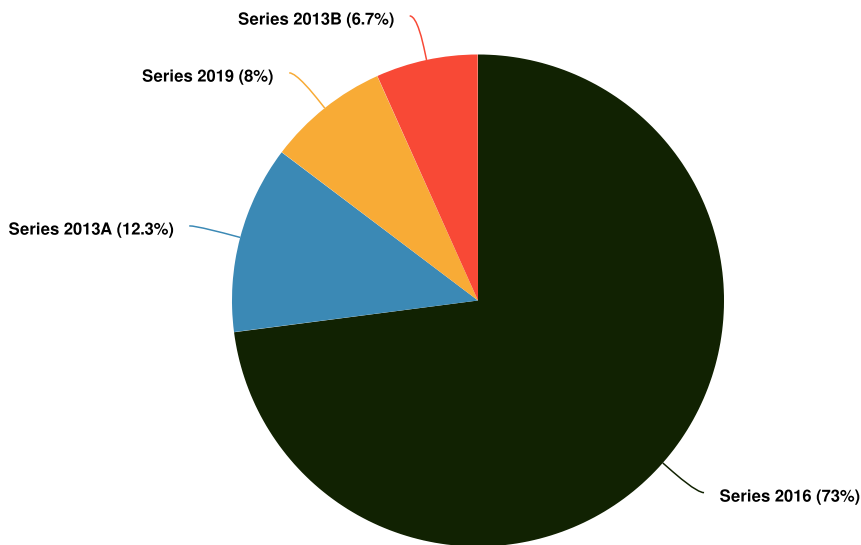
Debt Snapshot



\$8,039,803

\$1,860 (0.02% vs. 2024 year)

Debt by Type



Financial Summary	FY2024	FY2025	% Change
Debt	—	—	
Series 2013A	\$1,055,600	\$992,200	-6%
Series 2013B	\$533,100	\$539,125	1.1%
Series 2016	\$5,726,750	\$5,865,500	2.4%
Series 2019	\$722,493	\$642,978	-11%
Series 2012	\$0	\$0	0%
Total Debt:	\$8,037,943	\$8,039,803	0%

Series 2013A

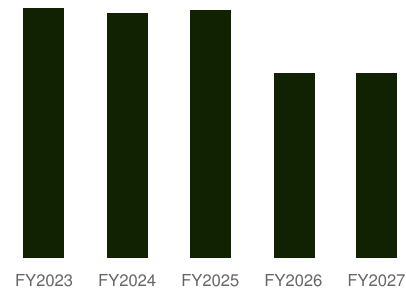
On August 7, 2013, SWACO issued General Obligation (Limited Tax) Solid Waste Facilities Refunding Bonds, Series 2013A, in the amount of \$9,375,000. The proceeds of the bonds were used to refund \$9,815,000 of the outstanding \$13,540,000 Series 2010 Build America Bonds. At the time of issuance, the federal government provided a 35% subsidy on interest payments for these bonds. On June 20, 2013, SWACO received notification from the Internal Revenue Service that the subsidy would be reduced by 8.7% due to sequestration. This qualified as an extraordinary event and provided SWACO with the opportunity to refund a portion of the Series 2010 Build America Bonds under more favorable terms. The Series 2013A Bonds bear interest ranging from 1.5% to 4.0% with maturities of 13 years. The bonds are un-voted general obligations of SWACO and contain a pledge of the full faith and credit of SWACO for the payment of the principal and interest on the bonds when due.



Financial Summary	FY2024	FY2025	% Change
Series 2013A	—	—	
Principal	\$960,000	\$935,000	-2.6%
Interest	\$95,600	\$57,200	-40.2%
Total Series 2013A:	\$1,055,600	\$992,200	-6%

Series 2013B

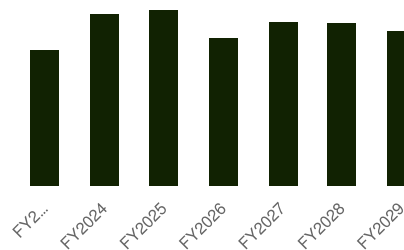
On August 7, 2013, SWACO issued General Obligation Taxable Solid Waste Facilities Refunding Bonds, Series 2013B, in the amount of \$9,540,000. The proceeds of the bonds were used to: refund \$340,000 of the outstanding \$1,495,000 Series 2004B bonds; refund \$1,140,000 of the outstanding \$19,165,000 Series 2008 bonds; and refund \$7,005,000 of the outstanding \$79,015,000 Series 2012 Bonds. In January 2013, SWACO entered into an agreement to lease land to a third party. The land leased qualified as private use, necessitating the defeasance of portions of Series 2004B, Series 2008 and Series 2012 under the Internal Revenue Code of 1986. The defeased tax-exempt bonds were refunded as taxable bonds with Series 2013B. The Series 2013B Bonds bear interest ranging from 0.45% to 5.0% with maturities of 19 years. The bonds are un-voted general obligations of SWACO and contain a pledge of the full faith and credit of SWACO for the payment of the principal and interest on the bonds when due.



Financial Summary	FY2024	FY2025	% Change
Series 2013B	—	—	
Principal	\$460,000	\$485,000	5.4%
Interest	\$73,100	\$54,125	-26%
Total Series 2013B:	\$533,100	\$539,125	1.1%

Series 2016

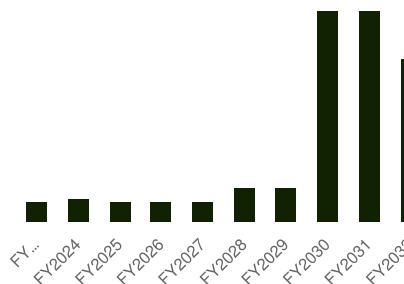
On December 20, 2016, SWACO issued General Obligation (Limited Tax) Solid Waste Facilities Refunding Bonds, Series 2016, in the amount of \$35,360,000. The proceeds of the bonds were used to: refund \$12,755,000 of the outstanding \$14,665,000 Series 2008 bonds, refund \$3,725,000 of the outstanding \$3,725,000 Series 2010 bonds, and \$19,795,000 of the outstanding \$57,920,000 Series 2012 bonds.



Financial Summary	FY2024	FY2025	% Change
Series 2016	—	—	
Principal	\$4,425,000	\$4,785,000	8.1%
Interest	\$1,301,750	\$1,080,500	-17%
Total Series 2016:	\$5,726,750	\$5,865,500	2.4%

Series 2019

On December 19, 2019, SWACO issued General Obligation (Limited Tax) Solid Waste Facilities Refunding Bonds, Series 2019 (Taxable), in the amount of \$19,575,000. The Series 2019 Bonds were issued for the purposes of paying part of the cost of refunding a portion of the following obligations of SWACO (collectively, the “Refunded Prior Bonds”): \$79,015,000 original principal amount General Obligation (Limited Tax) Solid Waste Facilities Improvement and Refunding Bonds, Series 2012, dated June 1, 2012 (the “Series 2012 Bonds”) and \$9,540,000 original principal amount Taxable Solid Waste Facilities Refunding Bonds, Series 2013B (the “Series 2013 Bonds” and collectively, the “Prior Bonds”), which were issued to finance and refinance the costs of certain facilities constituting solid waste facilities included in the General Facilities Plan of SWACO.



Financial Summary	FY2024	FY2025	% Change
Series 2019	—	—	
Principal	\$210,000	\$135,000	-35.7%
Interest	\$512,493	\$507,978	-0.9%
Total Series 2019:	\$722,493	\$642,978	-11%

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report. The annual report is required to be filed with the State of Ohio Auditor of State. The ACFR can be found at www.swaco.org.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget/Capital Plan: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

CEP: Capital Equipment Plan. One of three capital plans SWACO prepares each year. This plan includes equipment such as over-the-road passenger vehicles, yellow iron, semi-trucks, trailers, and other smaller vehicles.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

CIP: Capital Improvements Plan. One of three capital plans SWACO prepares each year. This plan primarily includes construction of roads, buildings, and landfill cells.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

CNG: Abbreviation for compressed natural gas. A fuel used in some equipment rather than using commercial diesel or unleaded fuel.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

COP: Capital Outlays Plan. One of three capital plans SWACO prepares each year. This plan includes systems, websites, and other projects that would not be categorized as equipment or construction.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

ECT: Environmental Compliance Technician. A SWACO employee who works with maintaining compliance with landfill operations, including the Gas System.

ECTF: Abbreviation for Environmental Crimes Task Force. Both a department at SWACO and also a task-force established to investigate and prosecute environmental crime in SWACO's district.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

FTE: Abbreviation for Full-Time Equivalent. A unit of measure used in measuring headcount.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund 1: SWACO's unrestricted Operating Fund.

Fund 3: SWACO's restricted Program Fund.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GCCS: Gas Collection and Control System. The GCCS is a system of piping running throughout the landfill to capture natural gas produced by waste disposed in the landfill.

Gen Fee: Generation Fee. \$5.00 per ton of waste generated within SWACO's solid waste district is allocated to the Program Fund.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policy-making body of a municipality or school district.

HHW: Abbreviation for household hazardous waste.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Fund: SWACO's unrestricted fund that funds the day-to-day operations of SWACO Operations and Administration. Per Ohio Revised Code, the Operating Fund can subsidize the Program Fund. Also known as Fund 1.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Program Fund: SWACO's restricted fund that is used to fund SWACO diversion and education Programs. Allowable uses restricted to the 10 allowable uses per Ohio Revised Code. Also known as Fund 3.

Purchased Services: The cost of services that are provided by a vendor.

RCC: Recycling Convenience Center. Located next to the Jackson Pike Transfer Station, the RCC is open to the public to recycle hard-to-recycle items such as paint and LCD televisions.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

SWACO: The Solid Waste Authority of Central Ohio. The agency uses the abbreviation for branding.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

TBD: To Be Determined. Primarily used in capital planning when the vendor is unknown.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.